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Financial report and audited financial statements

for the 12-month period
from 1 July 2008 to 30 June 2009

and

Report of the Board of Auditors

Volume II
United Nations peacekeeping operations

General Assembly
Official Records
Sixty-fourth Session
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Report of the Board of Auditors

Volume II
United Nations peacekeeping operations

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Abbreviations

AMISOM	African Union Mission in Somalia
CIS	Commonwealth of Independent States
MINUGUA	United Nations Verification Mission in Guatemala
MINURCA	United Nations Mission in the Central African Republic
MINURCAT	United Nations Mission in the Central African Republic and Chad
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSTAH	United Nations Stabilization Mission in Haiti
MIPONUH	United Nations Civilian Police Mission in Haiti
MONUA	United Nations Observation Mission in Angola
MONUC	United Nations Organization Mission in the Democratic Republic of the Congo
ONUB	United Nations Operation in Burundi
ONUC	United Nations Operation in the Congo
ONUCA	United Nations Observer Group in Central America
ONUMOZ	United Nations Operation in Mozambique
ONUSAL	United Nations Observer Mission in El Salvador
SDS	Strategic deployment stocks
UNAMID	African Union-United Nations Hybrid Operation in Darfur
UNAMIR	United Nations Assistance Mission for Rwanda
UNAMSIL	United Nations Mission in Sierra Leone
UNAVEM	United Nations Angola Verification Mission
UNDOF	United Nations Disengagement Observer Force
UNEF	United Nations Emergency Force
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNIFIL	United Nations Interim Force in Lebanon
UNIIMOG	United Nations Iran-Iraq Military Observer Group
UNIKOM	United Nations Iraq-Kuwait Observation Mission
UNLB	United Nations Logistics Base at Brindisi, Italy
UNMEE	United Nations Mission in Ethiopia and Eritrea
UNMIBH	United Nations Mission in Bosnia and Herzegovina
UNMIH	United Nations Mission in Haiti
UNMIK	United Nations Interim Administration Mission in Kosovo

UNMIL	United Nations Mission in Liberia
UNMIS	United Nations Mission in the Sudan
UNMISET	United Nations Mission of Support in East Timor
UNMIT	United Nations Integrated Mission in Timor-Leste
UNMLT	United Nations Military Liaison Team in Cambodia
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNMOT	United Nations Mission of Observers in Tajikistan
UNOCI	United Nations Operation in Côte d'Ivoire
UNOMIG	United Nations Observer Mission in Georgia
UNOMIL	United Nations Observer Mission in Liberia
UNOMSIL	United Nations Observer Mission in Sierra Leone
UNOMUR	United Nations Observer Mission Uganda-Rwanda
UNOSOM	United Nations Operation in Somalia
UNPF	United Nations Peace Forces
UNPREDEP	United Nations Preventive Deployment Force
UNPSG	United Nations Civilian Police Support Group
UNSMIH	United Nations Support Mission in Haiti
UNTAC	United Nations Transitional Authority in Cambodia
UNTAES	United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium
UNTAET	United Nations Transitional Administration in East Timor
UNTAG	United Nations Transition Assistance Group
UNTMIH	United Nations Transition Mission in Haiti
UNTSO	United Nations Truce Supervision Organization

Letters of transmittal

30 September 2009

Dear Mr. Chairman,

In accordance with financial regulation 6.5, I have the honour to submit the accounts of the United Nations peacekeeping operations for the 12-month period from 1 July 2008 to 30 June 2009, which I hereby approve. The financial statements have been completed and certified as correct by the Controller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

(*Signed*) **BAN** Ki-moon
Secretary-General

Mr. Terence Nombembe
Chairman of the Board of Auditors
United Nations
New York

3 February 2010

Sir,

I have the honour to transmit to you the financial statements of the United Nations peacekeeping operations for the financial period ended 30 June 2009, which were submitted by the Secretary-General. These statements have been examined by the Board of Auditors.

In addition, I have the honour to present the report of the report of the Board of Auditors with respect to the above accounts, including the audit opinion thereon.

(*Signed*) Terence **Nombembe**
Auditor-General of the Republic of South Africa
Chairman, United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

Chapter I

Financial report on the United Nations peacekeeping operations for the period from 1 July 2008 to 30 June 2009

A. Introduction

1. The Secretary-General has the honour to submit his financial report on the accounts of the United Nations peacekeeping operations for the period from 1 July 2008 to 30 June 2009. The present report highlights the financial results for the period ended 30 June 2009.

B. Financial overview

2. Table I.1 provides a financial overview of peacekeeping operations.

Table I.1
Financial highlights
(Millions of United States dollars)

	2008	*2009*	*Increase (decrease) (percentage)*
Total assessments	**6 722.5**	**7 060.5**	**5.0**
Unpaid assessments			
Active missions	1 018.9	967.5	(5.0)
Closed missions	557.6	542.6	(2.7)
Total expenditures	**6 265.8**	**7 120.6**	**13.6**
Liquidity: available cash less liabilities			
Active missions	(333.2)	(668.3)	100.6
Closed missions	25.7	45.0	75.1

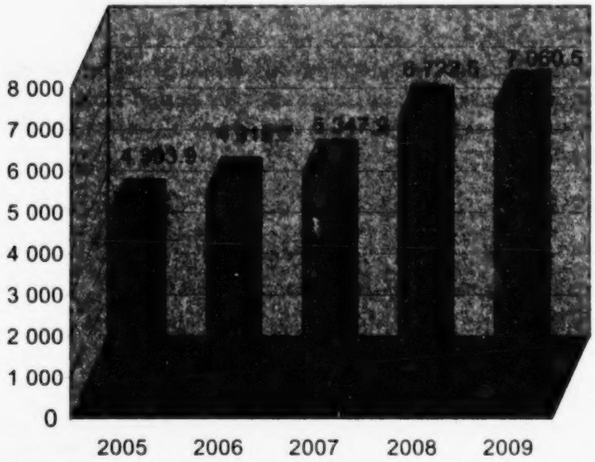
3. Fiscal year 2008/09 assessments rose by 5.0 per cent and expenditures rose by 13.6 per cent. As a result, overall liquidity in active missions declined.

C. Assessments

4. Total assessments rose by 5.0 per cent, from $6,722.5 million in the last fiscal year to $7,060.5 million in the current fiscal year. The increase was largely attributable to the build-up in MINURCAT, UNAMID and MONUC and the assessment for support for the African Union Mission in Somalia. These increases were offset in part by decreases in assessments for UNMIL and UNIFIL, and the closure of UNMEE. An additional assessment of up to $200.0 million for UNAMID, which the Secretary-General was authorized to assess per General Assembly resolution 63/258, was not issued.

5. Figure I.1 illustrates the trend in the assessments for peacekeeping operations for the fiscal year 2008/09 and the four preceding fiscal years.

Figure I.1
Assessments for United Nations peacekeeping operations
(Millions of United States dollars)



D. Status of unpaid assessments

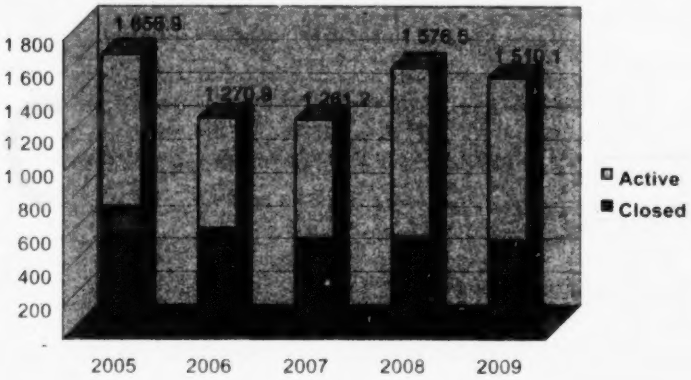
6. The unpaid assessments pertaining to active peacekeeping missions decreased by 5.0 per cent from $1,018.9 million at the end of 2007/08 to $967.5 million at the end of 2008/09. Unpaid assessments pertaining to closed missions decreased marginally, from $557.6 to $542.6, for the same period. Therefore, the overall level of unpaid assessments decreased to $1,510.1 million from $1,576.5 million at the end of 2007/08.

7. Figure I.2 illustrates the trend in the unpaid assessments for peacekeeping operations for 2008/09 and the four preceding fiscal years.

Figure I.2

Unpaid assessments for United Nations peacekeeping operations

(Millions of United States dollars)



8. Table I.2 provides the status of unpaid assessed contributions for each of the United Nations peacekeeping operations as at the end of the current period and the four preceding financial periods.

Table I.2

Unpaid assessed contributions as at 20 June 2009

(Millions of United States dollars)

Mission	*30 June 2005*	*30 June 2006*	*30 June 2007*	*30 June 2008*	*30 June 2009*
Active missions					
UNFICYP	14.2	16.1	13.2	19.1	15.6
UNDOF/UNEF	12.0	16.6	11.0	13.2	14.5
UNIFIL	51.5	60.5	145.9	137.0	33.1
MINURSO	43.6	48.8	43.9	48.5	48.2
UNOMIG	7.6	12.2	6.8	10.3	8.0
UNMIK	77.6	51.0	42.2	46.0	53.2
MONUC	279.0	124.0	170.3	137.8	165.3
UNMEE	36.0	22.4	8.4	17.3	13.5
UNMIL	51.5	57.0	63.5	28.0	50.8
UNOCI	94.2	41.4	24.9	41.1	34.6
MINUSTAH	76.5	49.9	79.5	76.5	100.4
UNMIS	161.9	147.7	62.1	29.3	85.8
UNMIT	—	—	22.2	11.9	11.3
MINURCAT	—	—	—	44.7	136.1

Mission	*30 June 2005*	*30 June 2006*	*30 June 2007*	*30 June 2008*	*30 June 2009*
UNAMID	—	—	—	344.6	126.1
Support for AMISOM	—	—	—	—	57.4
UNLB — SDS	13.6	13.6	13.6	13.6	13.6
Subtotal	**919.2**	**661.2**	**707.5**	**1 018.9**	**967.5**
Closed missions					
ONUB	90.3	31.1	3.4	2.0	1.0
UNAMSIL/UNOMSIL	54.3	14.8	7.3	6.8	2.1
UNMISET	55.4	36.8	25.0	33.1	29.1
UNIKOM	4.7	0.8	0.7	0.7	0.5
UNMIBH	35.8	35.5	35.3	35.2	34.1
UNSMIH/UNTMIH/MIPONUH	19.5	19.5	19.4	19.4	19.4
MINURCA	35.6	35.6	35.6	35.6	35.6
MONUA/UNAVEM	35.9	35.8	35.4	35.4	35.0
UNPREDEP	1.3	1.3	1.3	1.3	1.3
UNTAES	9.1	9.0	8.8	8.9	8.8
UNOMIL	0.1	0.1	—	—	—
UNPF	149.5	149.4	144.5	144.1	142.4
MINUGUA	0.2	0.1	0.1	0.1	0.1
UNMIH	0.2	0.2	0.1	0.1	—
UNAMIR/UNOMUR	7.6	1.7	1.5	1.5	1.3
ONUSAL	2.1	2.1	2.1	0.4	0.3
ONUMOZ	18.3	18.2	16.9	16.9	16.7
UNOSOM	59.5	59.4	58.6	58.4	57.9
UNTAC	41.8	41.8	41.2	41.2	40.5
UNEF (1956)	42.6	42.6	42.6	42.6	42.6
ONUC	73.9	73.9	73.9	73.9	73.9
Subtotal	**737.7**	**609.7**	**553.7**	**557.6**	**542.6**
Total	**1 656.9**	**1 270.9**	**1 261.2**	**1 576.5**	**1 510.1**

E. Expenditures

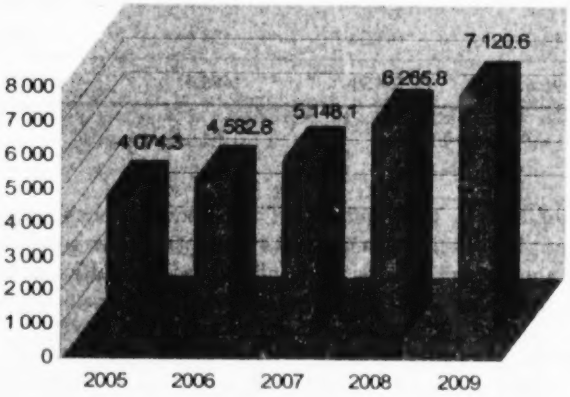
9. Expenditures for the current fiscal year rose by 13.6 per cent, from $6,265.8 million in the previous fiscal year to $7,120.6 million. The net increase was due mainly to the expansion of UNAMID, MINURCAT and MONUC and support for AMISOM. It was offset in part by the reduced expenditures in UNMIL, the closure of UNMEE and the drawdown of UNMIK.

10. Figure I.3 illustrates the trend in total expenditures for all peacekeeping operations for 2008/09 and the four preceding fiscal years.

Figure I.3

Expenditures for United Nations peacekeeping operations

(Millions of United States dollars)



F. Liquidity: available cash versus liabilities

1. Active missions

11. Table I.3 summarizes the available cash and liabilities for each active peacekeeping mission as a measure of liquidity, and provides a comparison to 2007/08.

Table I.3

Available cash versus liabilities as at 30 June 2009: active missions

(Millions of United States dollars)

Mission	*Available cash*[a] *(1)*	*Liabilities*[b] *(2)*	*Excess/(shortfall) 30 June 2009 (1)-(2)*	*Excess/(shortfall) 30 June 2008*
UNFICYP	18.4	(25.6)	(7.2)	(19.9)
UNDOF/UNEF	16.1	(10.5)	5.6	4.5
UNIFIL	440.3	(322.7)	117.6	68.0
MINURSO	4.3	(26.7)	(22.4)	(22.7)
UNOMIG	4.4	(8.7)	(4.3)	(2.5)
UNMIK	18.3	(40.1)	(21.8)	(50.5)
MONUC	297.9	(434.1)	(136.2)	(86.4)
UNMEE	15.2	(6.0)	9.2	(3.6)
UNMIL	153.5	(193.2)	(39.7)	8.9
UNOCI	128.8	(167.2)	(38.4)	(31.6)
MINUSTAH	79.5	(181.6)	(102.1)	(66.8)
UNMIS	225.4	(276.3)	(50.9)	30.9
UNMIT	30.3	(39.4)	(9.1)	(1.3)
MINURCAT	100.7	(213.3)	(112.6)	(30.8)

Mission	*Available cash*[a] *(1)*	*Liabilities*[b] *(2)*	*Excess/(shortfall) 30 June 2009 (1)-(2)*	*Excess/(shortfall) 30 June 2008*
UNAMID	550.8	(752.2)	(201.4)	(127.2)
Support for AMISOM	12.7	(67.3)	(54.6)	(2.2)
Total	**2 096.6**	**(2 764.9)**	**(668.3)**	**(333.2)**

[a] Sum of cash and term deposits and the cash pool.

[b] Represents total liabilities.

12. Table I.3 shows deterioration in the liquidity of the active peacekeeping missions. Although the receipt of assessments improved slightly from the previous year (as discussed in para. 6 above), the ensuing cash inflow was not sufficient to meet the higher requirements from expanding peacekeeping operations, resulting in a deterioration in liquidity. During 2008/09, eight active missions (UNFICYP, MINURSO, UNOMIG, UNMIK, UNMIL, UNOCI, MINUSTAH and UNMIT) required borrowings from closed missions in order to meet their immediate operational requirements (see table I.6).

13. Table I.4 indicates the most recent claim period for which payments for troops, formed police units and contingent-owned equipment had been made by 30 June 2009. In several missions, payments were delayed owing to the deterioration in the liquidity position.

Table I.4

Status of payments for troops, formed police units and contingent-owned equipment as at 30 June 2009

Mission	*Troops and formed police units paid up to*	*Contingent-owned equipment paid up to*
UNFICYP	December 2007	March 2009
UNDOF/UNEF	May 2009	March 2009
UNIFIL	May 2009	March 2009
MINURSO	March 2002	December 2001
UNOMIG	Not applicable	December 2006
UNMIK	September 2008	June 2004
MONUC	January 2009	September 2008
UNMEE	October 2008/complete	October 2008/complete
UNMIL	February 2009	December 2008
UNOCI	December 2008	September 2008
MINUSTAH	December 2008	September 2008
UNMIS	December 2008	September 2008
UNMIT	November 2008	September 2008
MINURCAT	None	None
UNAMID	May 2009	March 2009
Support for AMISOM	Not applicable	Not applicable

2. Closed missions

14. Table I.5 summarizes cash available and total liabilities for all closed missions. Missions with cash surpluses totalled $222.2 million and missions with cash deficits totalled $177.2 million. These positions were largely unchanged from the preceding year.

Table I.5

Available cash versus liabilities as at 30 June 2009: closed missions

(Millions of United States dollars)

Mission	*Available cash*[a] *(1)*	*Liabilities*[b] *(2)*	*Excess/(shortfall) 30 June 2009 (1)-(2)*	*Excess/(shortfall) 30 June 2008*
Mission with cash surpluses				
ONUB	66.0	57.6	8.4	5.6
UNAMSIL	72.0	67.3	4.7	15.1
UNMISET	15.7	9.3	6.4	2.4
UNIKOM	5.9	3.1	2.8	3.3
UNMIBH	16.0	—	16.0	14.3
UNMOT	4.0	0.9	3.1	3.0
MONUA/UNAVEM	24.3	—	24.3	23.5
UNPREDEP	13.7	2.6	11.1	10.6
UNTAES	14.7	—	14.7	14.0
UNOMIL	5.9	0.9	5.0	4.8
UNPF	92.2	33.1[c]	59.1	47.3
UNMIH	52.5	28.0	24.5	23.0
UNAMIR/UNOMUR	26.5	—	26.5	25.5
ONUSAL	6.5	2.7	3.8	3.6
ONUMOZ	0.9	—	0.9	0.8
UNMLT	0.3	0.1	0.2	0.2
UNTAG	17.6	12.0	5.6	5.1
UNIIMOG	5.1	—	5.1	4.9
Subtotal	**439.8**	**217.6**	**222.2**	**207.0**
Mission with cash deficits				
UNSMIH/UNTMIH/MIPONUH	0.2	7.5	(7.3)	(7.3)
MINURCA	—	23.8	(23.8)	(23.8)
MINUGUA	—	0.1	(0.1)	(0.1)
UNOSOM	0.1	15.6	(15.5)	(15.4)
UNTAC	0.1	40.0	(39.9)	(40.0)

Mission	*Available cash*[a] *(1)*	*Liabilities*[b] *(2)*	*Excess/(shortfall) 30 June 2009 (1)-(2)*	*Excess/(shortfall) 30 June 2008*
UNEF (1956)	—	43.8	(43.8)	(47.5)
ONUC	—	46.8	(46.8)	(47.2)
Subtotal	**0.4**	**177.6**	**(177.2)**	**(181.3)**
Total	**440.2**	**395.2**	**45.0**	**25.7**

[a] Sum of cash and term deposits and the cash pool.

[b] Total liabilities, including surplus to be transferred from UNPF and UNMIH of $29.6 million and $14.1 million, respectively.

[c] Excludes deferred credits of $127.4 million, being expenditures reimbursable by Member States.

15. Closed missions with cash surpluses continue to be the only available source of lending to active peacekeeping missions. During the current period, UNPF provided loans amounting to $164.0 million to UNFICYP ($3.0 million), MINURSO ($21.0 million), UNOMIG ($6.0 million), UNMIK ($32.0 million), UNMIL ($10.0 million), UNOCI ($46.0 million), MINUSTAH ($38.0 million) and UNMIT ($8.0 million). Total loans outstanding as at 30 June 2009 amounted to $28.6 million. The comparable amount as at 30 June 2008 was $37.6 million. Details of these loans and repayments are shown in table I.6 below.

Table I.6

Loans from closed missions

(Millions of United States dollars)

To	*From*	*Opening balance, 1 July 2008*	*Loan amount*	*Amount repaid*	*Closing balance, 30 June 2009*	*Month loaned*	*Month repaid*
MINURCA	UNMIH	3.2	—	—	3.2	August 1999	—
UNSMIH	UNMIH	7.4	—	—	7.4	August 1999	—
MINURSO	UNPF	2.5	—	2.5	—	August 2007	August 2008
MINURSO	UNPF	0.5	—	0.5	—	December 2007	August 2008
MINURSO	UNPF	4.0	—	4.0	—	March 2008	August 2008
MINURSO	UNPF	4.0	—	4.0	—	May 2008	September, October 2008
MINURSO	UNPF	3.0	—	3.0	—	June 2008	October 2008
MINURSO	UNPF	—	4.5	4.5	—	July 2008	October 2008, March 2009
MINURSO	UNPF	—	3.0	0.5	2.5	August 2008	March 2009
MINURSO	UNPF	—	4.0	—	4.0	January 2009	—
MINURSO	UNPF	—	3.5	—	3.5	February 2009	—
MINURSO	UNPF	—	6.0	—	6.0	April 2009	—
UNMIK	UNPF	13.0	—	13.0	—	June 2008	August 2008
UNMIK	UNPF	—	17.0	17.0	—	July 2008	August 2008
UNMIK	UNPF	—	15.0	15.0	—	December 2008	January 2009

To	*From*	*Opening balance, 1 July 2008*	*Loan amount*	*Amount repaid*	*Closing balance, 30 June 2009*	*Month loaned*	*Month repaid*
UNOMIG	UNPF	—	2.0	2.0	—	July 2008	September 2008
UNOMIG	UNPF	—	4.0	2.0	2.0	December 2008	March 2009
UNFICYP	UNPF	—	3.0	3.0	—	July 2008	August 2008
MINUSTAH	UNPF	—	38.0	38.0	—	September 2008	December 2008
UNOCI	UNPF	—	22.0	22.0	—	September 2008	October 2008
UNOCI	UNPF	—	24.0	24.0	—	January 2009	March 2009
UNMIL	UNPF	—	10.0	10.0	—	October 2008	November 2008
UNMIT	UNPF	—	8.0	8.0	—	March 2009	March 2009
Total		**37.6**	**164.0**	**173.0**	**28.6**		

G. Peacekeeping Reserve Fund

16. In 2008/09, loans totalling $4.0 million were made to support for AMISOM during the period from August 2008 to March 2009. These loans, together with $2.0 million outstanding from 2007/08, were repaid in June 2009.

17. As at 30 June 2009, the Fund had working capital funds of $150.0 million and a cumulative surplus of $11,626,200. Under the terms of General Assembly resolution 63/287, $7,322,600 of the cumulative surplus representing the excess balance for the period ended 30 June 2008 will be applied to meet the requirements of the support account for peacekeeping operations for 2009/10 and the remaining surplus balance of $4,303,600, representing the excess balance for the period ended 30 June 2009, is available for future utilization, as directed by the Assembly.

H. Support account for peacekeeping operations

18. Total expenditures rose by $49.5 million, from $222.5 million reported in 2007/08 to $272.0 million in the current period. The increase was due mainly to higher expenditures for civilian personnel and operational requirements, reflecting the overall growth in peacekeeping operations.

I. United Nations Logistics Base at Brindisi, Italy

19. UNLB manages, inter alia, surplus assets from closed or downsized missions, and strategic deployment stocks. Strategic deployment stocks with an estimated replacement value of $56.0 million were shipped to various peacekeeping and political missions during 2008/09, thereby generating funds for replenishment. In addition, $81.2 million was available for replenishment, representing the surplus strategic deployment stocks balance brought forward from 30 June 2008. However, total expenditures for replenishment during 2008/09 amounted to $68.9 million.

20. The reported value of strategic deployment stocks as at 30 June 2009 was $103.8 million, including $9.0 million for expendable property. This included stocks valued at $26.9 million which were shipped but not yet received by the missions and stocks valued at $0.7 million which were committed for shipment to missions. Therefore, the value of strategic deployment stocks available for immediate deployment was $76.2 million.

J. Liabilities for end-of-service and post-retirement benefits

21. The total accrued liabilities for peacekeeping operations for the end-of-service and post-retirement benefits totalled $576.2 million, comprising $63.1 million for unused vacation days, $60.8 million for repatriation benefits and $452.3 million for after-service health insurance benefits. The liabilities for unused vacation days and repatriation benefits are shown on individual financial statements, whereas the liabilities for after-service health insurance are shown altogether in statement XXIII.

22. The overall United Nations liabilities for after-service health insurance as at 31 December 2007 were determined through an actuarial valuation. Of the total accrued liability of $2,430.9 million, an amount of $389.6 million was apportioned to peacekeeping operations. This amount was rolled forward to 30 June 2009 and after-service health insurance liabilities as at that date pertaining to peacekeeping operations were estimated to be $452.3 million.

Annex

Supplementary information

1. The present annex provides supplementary information that the Secretary-General is required to report.

Write-off of losses of cash and receivables

2. In accordance with financial rule 106.8, losses of cash and receivables amounting to $219,755 were written off during the period ended 30 June 2009. A summary statement of losses was provided to the Board of Auditors in compliance with financial rule 106.8.

Write-off of losses of property

3. In accordance with financial rule 106.9, property with an original cost of $12,526,008 was written off during the period ended 30 June 2009. The breakdown was as follows:

(United States dollars)

	Original cost
Damages/accidents	2 988 209
Losses/thefts	1 741 299
Malfunctioning equipment	7 101 814
Inventory discrepancies and other	694 686
Total	**12 526 008**

4. The write-offs bring the recorded balances of properties to the same levels as those shown in the property records for the actual quantities on hand.

5. The original cost of all non-expendable property on hand as at 30 June 2009 was $1,777,671,000, as also reported in note 13 to the financial statements. A summary statement showing the original cost of property write-offs was provided to the Board of Auditors in accordance with financial rule 106.9.

Chapter II
Report of the Board of Auditors

Summary

The Board of Auditors has audited the United Nations peacekeeping accounts and operations for the financial period ended 30 June 2009. The audit was carried out through field visits to Headquarters, 14 of 16 active field missions, the accounts of 25 completed missions and the 4 special purpose accounts, namely, the Peacekeeping Reserve Fund, the support account for peacekeeping operations, UNLB, and the peacekeeping after-service health insurance.

Modified audit opinion with two emphasis of matter paragraphs

The Board issued a modified audit report with two emphasis of matter paragraphs on the financial statements for the period under review, as reflected in chapter III. The first relates to non-expendable property. An amount of $1.78 billion is shown in note 13 to the financial statements, representing the historical cost of non-expendable property. While some improvement was noted in the physical counting procedures, there were significant discrepancies identified at various missions during the physical verifications. Based on physical counts carried out by the Administration, 5,136 non-expendable property items valued at $15.84 million could not be located. In addition, assets valued at $121 million were pending write-off and/or disposal, of which approximately 50 per cent were pending write-off and disposal for more than six months. These observations indicate that the Administration needs to further strengthen the controls over non-expendable property to minimize losses and the inefficient use of resources. This matter was also raised in the previous report of the Board on peacekeeping operations (see A/63/5 (Vol. II)).

The second emphasis of matter relates to expendable property. In the aforementioned previous report, the Board expressed concern about the absence of the disclosure of expendable property either in the financial statements or in the notes thereto, as well as discrepancies in physical counts. Regarding disclosure, the Board had indicated that such disclosure in the financial statements would improve transparency, accountability and financial reporting, especially in the preparation for the implementation of the International Public Sector Accounting Standards (IPSAS). The value of expendable property continued to be omitted either in the financial statements or in the notes thereto. As to the discrepancies in the physical counts previously reported, the Board continued to observe the need for improvement in the management and control of expendable property.

Follow-up of previous recommendations of the Board

Of the 105 recommendations made for 2007/08, 42 (40 per cent) were implemented, 56 (53 per cent) were partially implemented, 6 (6 per cent) were not implemented and 1 (1 per cent) was overtaken by events. For the previous year, 32 per cent of the recommendations were fully implemented while 61 per cent were partially implemented. Therefore, there was an improvement in the rate of the implementation of recommendations. Of the 56 recommendations partially implemented and 6 unimplemented recommendations, 5 (8 per cent) relate to 2006/07; 2 (3 per cent) to 2005/06; 1 (2 per cent) to 2004/05; and 2 (3 per cent) to 2003/04.

Contributions in kind

The Administration has made an incremental improvement in the disclosure of certain categories of contributions in kind, based on the Board's recommendation contained in its previous report (A/63/5 (Vol. II)). In the present report, the Board has highlighted further areas for improvement in the disclosure.

Income and expenditure

Total income for the period under review was $7.25 billion, while total expenditure amounted to $7.12 billion, resulting in an excess of income over expenditure of $130 million. As a whole, except for UNMIK and UNMEE, which were in the process of downsizing/liquidation, all other missions had improved their ratios of expenditure to appropriation.

Assessed contributions receivable

As at 30 June 2009, the assessed contributions receivable amounted to $1.51 billion, representing 33 per cent of the total assets and a decrease of 4 per cent compared with $1.58 billion in 2007/08. Although, on an overall basis, this amount indicates progress in the collection of assessments, seven missions have shown increases in the balance of unpaid assessed contributions, totalling $230.6 million. The percentage of assessed contributions receivable outstanding for more than two years remains as high as 39 per cent of the total assessed contributions receivable.

Unliquidated obligations

Unliquidated obligations as at 30 June 2009 amounted to $1.50 billion, representing 21 per cent of total expenditure and an increase of 8 per cent from $1.39 billion in 2007/08. Of this amount, UNAMID alone accounted for $547.5 million, representing approximately 35 per cent of the Mission's total expenditure. The Board continues to express concern about the high incidence of cancellation of unliquidated obligations. It also noted that, at some missions, the criteria for the creation and cancellation of obligations were not strictly adhered to.

After-service health insurance

The amount of $452.33 million shown as after-service health insurance was initially based on a United Nations-wide actuarial valuation as at December 2007. Given the changes in the economic climate and their impact on the general level of interest rates over the last two years, and the actuarial assumptions relating to the discount rate, health-care escalation and associated factors, the Board is of the view that a new actuarial valuation would be appropriate.

Implementation of International Public Sector Accounting Standards

The accounting and financial reporting of United Nations peacekeeping operations are provided by the United Nations Secretariat. Since both the Secretariat and the United Nations peacekeeping operations share the Integrated Management Information System (IMIS), implementation of IPSAS by United Nations peacekeeping operations is dependent on the Secretariat. The second progress report on the adoption of IPSAS by the United Nations (A/64/355) indicates that the likely date for implementation of IPSAS in the Secretariat would be 2014 owing to delays in the acquisition of a new enterprise resource planning system. The Board considers that the timely implementation of IPSAS is a critical aspect of United Nations management reform and emphasizes the need for the careful monitoring of the various milestones leading to its full implementation.

Restructuring of peacekeeping operations

In its resolution 61/279, the General Assembly approved the restructuring of the Department of Peacekeeping Operations and the establishment of the Department of Field Support. Of 69 action items in the restructuring workplan developed by the two Departments, 55 were completed, 13 were progressing or ongoing and 1 was overtaken by events. In addition, the Office of Internal Oversight Service, in its recent report on the audit of the Secretariat's structure for managing and sustaining peacekeeping operations (A/63/837), made 10 recommendations regarding the restructuring.

Support account for peacekeeping operations

For the period under review, the total expenditure of the support account amounted to $271.96 million, compared with $222.45 million in 2007/08, an increase of 22.26 per cent. The Board, in its previous report (A/63/5 (Vol. II)), had conducted an analysis of the support account cost as a percentage of total peacekeeping expenditure and had noted an increasing trend which continued in the current period. The Board undertook a review of the Administration's report on the support account and its preliminary observations are discussed in the present report.

Results-based budgeting and management

At some missions, some indicators of achievement and outputs were not specific and measurable, and no standard processes or reviews were performed to ensure the completeness and accuracy of the portfolio of evidence.

Procurement and contract management

Some deficiencies were identified in relation to acquisition planning, bid submission time frames, contract awarding, overall contract management, vendor management and performance, ex post facto cases, delegation of procurement authority and liquidated damages. The Board has also provided some statistics on the geographical distribution of procurement contracts.

Strategic deployment stocks

As at 30 June 2009, the strategic deployment stocks amounted to $94.78 million, an increase of 8.15 per cent compared with $87.64 million as at 30 June 2008. At UNLB, most recently acquired items were issued to the missions, resulting in earlier purchases remaining in stock. This could result in deterioration and obsolescence.

Human resources management

Several deficiencies were noted in human resources management at some missions, especially regarding high vacancy rates, recruitment lead time, post classification, aspects of performance appraisal, leave management and training. In addition, there was an absence of human resources action plans at some missions and the overall vacancy rates continued to remain high.

Internal audit

The Board's evaluation of the work of the resident auditors indicated variation between planned activities and actual results, caused in part by the vacancy rate and the lengthy period to finalize their reports. The Board has, in the present report, highlighted some key findings arising from the work of the resident auditors.

Recommendations

The Board has made a number of recommendations based on its audit. The main recommendations are that the Administration and/or the mission(s):

(a) **Enhance further the disclosures of all contributions in kind (budgeted and non-budgeted) by also identifying and making appropriate disclosures of the value of goods and services received under status-of-forces agreements and/or status-of-mission agreements;**

(b) **Comply strictly with the Financial Regulations and Rules of the United Nations relating to the criteria for the creation and cancellation of obligations;**

(c) **Ensure that all attendance and leave records are accurately maintained so that the annual leave provision can be correctly and accurately determined;**

(d) **Take appropriate measures to ensure that all the indicators of achievement and outputs for the results-based-budgeting framework are formulated as specific, measurable, attainable, realistic and time-bound to facilitate monitoring and reporting;**

(e) **Reinforce their information gathering and portfolio of evidence processes for results-based budgeting in all components;**

(f) **Ensure that all goods and services procured on behalf of the various missions fully take into account the specific missions' requirements;**

(g) **Comply strictly with the requirements of the Procurement Manual relating to the minimum time frames for the submission of proposals and responses to requests for quotations, invitations to bid and requests for proposals;**

(h) **Review and consider contractual provisions that provide for fair price adjustments based on acceptable industry/commercial practice;**

(i) **Intensify efforts to reduce the number of ex post facto cases submitted to the Headquarters Committee on Contracts for review;**

(j) **Comply strictly with the delegation of authority for core requirements;**

(k) **Comply with the requirements of the Procurement Manual with regard to vendor management;**

(l) **Prepare the vendor performance reports and submit them to the Procurement Division on a regular basis;**

(m) **Comply strictly with the requirements of the Procurement Manual in relation to the liquidated damages;**

(n) **Expedite the preparations for the recording of expendable property and disclose its value in the financial statements and/or in the notes thereto;**

(o) Strengthen the management and control of expendable property by ensuring that accurate records are maintained, physical counts are periodically conducted, discrepancies are promptly investigated and corrective actions are promptly taken;

(p) Carry out full and complete physical verifications to support the amount of non-expendable property that is disclosed in the notes to the financial statements;

(q) Investigate promptly the discrepancies relating to non-expendable property and take appropriate measures to ensure that asset records are accurate and reliable;

(r) Strengthen the monitoring of the write-off and disposal of non-expendable property at missions to ensure that appropriate measures are taken to expedite all pending write-offs and disposals;

(s) Review the non-expendable property at all active missions to ascertain the realistic quantities that should be held, identify and declare surplus assets in the system and take appropriate measures to transfer all surplus assets to missions in need of them or to UNLB, or to dispose of them, as appropriate;

(t) Issue items on a first-in-first-out basis to avoid possible deterioration and obsolescence of strategic deployment stocks;

(u) Take steps to maintain the strategic fuel reserve;

(v) Take urgent measures to fill vacancies in order to enable the missions to execute their mandates effectively;

(w) Take appropriate measures to reduce recruitment lead times;

(x) Establish human resources action plans, as required by directives from the Department of Peacekeeping Operations and the Department of Field Support;

(y) Expedite all requests for the classifications and reclassifications of posts at the various missions;

(z) Implement procedures to ensure that performance appraisals are completed and approved in a timely manner;

(aa) Adhere strictly to the policy regarding the recording and monitoring of time attendance and reconcile the attendance records kept by the Personnel Sections with those of the Finance Sections;

(bb) Develop realistic training plans and monitor their execution carefully;

(cc) Continue to monitor the workplans of the resident auditors carefully so as to ensure that the audits are executed and finalized in a timely manner;

(dd) Ensure that the resident audit offices observe the deadline for issuing audit reports, or revise the estimates of completion times in line with realistic and professional targets.

The Board's other recommendations appear in paragraphs 61, 64, 74, 86, 97, 100, 107, 115, 130, 136, 149, 183, 187, 190, 195, 201, 204, 207, 210, 213, 217, 220, 224, 228, 231, 232, 236, 239, 249, 252, 255, 258, 261, 264, 268, 275, 278, 282, 286, 289, 292, 295, 299, 302, 305, 308, 311, 315, 341, 343, 350, 353, 357, 360, 363 and 366.

A. Mandate, scope and methodology

1. The Board of Auditors has audited the financial statements and reviewed the activities of the United Nations peacekeeping operations for the financial period from 1 July 2008 to 30 June 2009, in accordance with General Assembly resolution 74 (I). The audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the annex thereto, as well as with the International Standards on Auditing. Those standards require that the Board comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the financial statements presented fairly the financial position of the United Nations peacekeeping operations as at 30 June 2009 and the results of operations and cash flows for the financial period then ended, in accordance with the United Nations system accounting standards. This included an assessment of whether the expenditures recorded in the financial statements had been incurred for the purposes approved by the governing bodies and whether income and expenditures had been properly classified and recorded in accordance with the Financial Regulations and Rules of the United Nations. The audit included a general review of financial systems and internal controls, and a test examination of the accounting records and other supporting evidence to the extent that the Board considered necessary to form an opinion on the financial statements.

3. Pursuant to paragraph 6 of General Assembly resolution 47/211, the Board continued to maintain its audit coverage at Headquarters and 14 of 16 active field missions, the accounts of 25 completed missions and the 4 special purpose accounts, namely, the Peacekeeping Reserve Fund, the support account for peacekeeping operations, UNLB and the peacekeeping after-service health insurance, as detailed in annex I.

4. In view of the recent tragedy in Haiti, which resulted in significant disruptions in the operations of MINUSTAH, the Board acknowledges that the implementation of its recommendations arising from its audit of the Mission might not be feasible. A management letter detailing the observations and recommendations has nevertheless been shared with the Administration. As a result, the present report does not reflect any MINUSTAH-related findings and recommendations.

5. In addition to the audit of the accounts and financial transactions, the Board carried out reviews of peacekeeping operations under financial regulation 7.5. This requires the Board to make observations with respect to the efficiency of the financial procedures, the accounting system and the internal financial controls and, in general, the administration and management of the peacekeeping operations.

6. The Board continued to report the results of audits to the Administration in the form of management letters containing detailed observations and recommendations. This practice has allowed for ongoing dialogue with the Administration. In this regard, 15 management letters were issued covering the financial period under review.

7. The Board continues to coordinate with the Office of Internal Oversight Services in the planning of its audits in order to avoid duplication of efforts and to determine the extent of reliance that could be placed on its work.

8. Where observations in the present report refer to specific missions, such observations are limited only to the missions specified. Therefore, these observations do not imply that they are applicable to other missions, or that they may not exist at other missions. In addressing the findings and recommendations contained in the report, it is necessary that the Administration identify those matters that need to be addressed transversally. Annex XXII reflects analysis of common issues throughout United Nations peacekeeping operations that the Board has identified in the report.

9. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, whose views have been appropriately reflected in the report.

10. The recommendations contained in the present report do not address sanctions or disciplinary steps which the Administration may wish to impose on defaulting officials for consistent failure to ensure compliance with the Financial Regulations and Rules of the United Nations, administrative instructions and other related directives.

11. During its examination of the Board's report on the peacekeeping operations for the year ended 30 June 2008, the Advisory Committee on Administrative and Budgetary Questions, in its report (A/63/746), made a number of requests to the Board to undertake additional work. The results of these requests are reflected in the relevant sections of the present report. This is in addition to previous requests by the Committee, which are of a continuing nature. In accordance with section A, paragraph 7, of General Assembly resolution 51/225, the Assembly requested the Board to follow up on previous recommendations and to report on them accordingly. This matter is addressed in paragraphs 12 and 13.

B. Findings and recommendations

1. Follow-up of previous recommendations of the Board

12. Of the 105 recommendations made for 2007/08, 42 (40 per cent) were implemented, 56 (53 per cent) were partially implemented, 6 (6 per cent) were not implemented and 1 (1 per cent) was overtaken by events. For the previous year, by way of comparison, 32 per cent of the recommendations were fully implemented, while 61 per cent were partially implemented. Therefore, there was an improvement in the rate of the implementation of recommendations. Details of the actions taken in relation to the 2007/08 recommendations and the comments of the Board are included in the present report and are summarized in annex II.

Ageing of previous recommendations

13. The Board evaluated the ageing of its previous recommendations that were partially or not yet implemented, as requested by the Advisory Committee on Administrative and Budgetary Questions (A/59/736, para. 8). The financial periods in which such recommendations were first made are indicated in annex II. Of the

56 partially implemented recommendations and 6 unimplemented recommendations, 5 (8 per cent) relate to 2006/07; 2 (3 per cent) to 2005/06; 1 (2 per cent) to 2004/05; and 2 (3 per cent) to 2003/04. The two earliest outstanding recommendations relate to delays in the write-off and disposal of non-expendable property and the setting up of indicators of achievement for results-based budgeting. The Board has again in the present report expressed concern in relation to these two areas.

2. Financial overview

Key financial ratios

14. As shown in table II.1, all the selected financial indicators reflected improvements, except that the ratio of the availability of cash to settle the liabilities of active missions and special accounts declined from 1.25 in 2005/06 to 0.71 in 2008/09.

Table II.1
Ratios of key financial indicators

	Year ended 30 June			
Description of ratio	*2006*	*2007*	*2008*	*2009*
Assessed contributions outstanding/total assets[a]	0.34	0.33	0.35	0.33
Cash/total assets[b]	0.59	0.59	0.59	0.61
Cash/liability (active missions, peacekeeping reserve fund, support account and UNLB)	1.25	0.80	0.78	0.71
Cash/liability (closed missions)[c]	0.76	0.85	0.90	0.92
Unliquidated obligations/total liabilities[d]	0.57	0.37	0.44	0.40

Note: Based on the audited financial statements.

[a] A low indicator depicts a healthy financial position.

[b] A high indicator depicts a healthy financial position.

[c] A low indicator is a reflection that insufficient cash is available to settle debts.

[d] A low indicator is a positive reflection that obligations are being liquidated.

Contributions in kind

15. In its report (A/62/823, para. 9), the Advisory Committee on Administrative and Budgetary Questions requested the Board to review the contributions in kind from host Governments and others. During 2007/08, the Board conducted a preliminary review of the voluntary contributions in kind and recommended that the Administration review its policy for disclosure. The Administration has made an incremental improvement in the disclosure of certain categories of contributions in kind.

16. During 2008/09, voluntary contributions in kind (budgeted) totalling $8.78 million for 4 missions were reported in the financial statements and voluntary contributions in kind (non-budgeted) of $0.14 million were reported for 1 mission, while 12 missions received facilities with a total value of $24.67 million. Such facilities were provided free-of-charge under the status-of-forces agreement and/or the Status of Mission Agreement entered into with the host countries. The amount of $24.67 million was estimated on the basis of fair rental values of the facilities

provided. The value of the facilities provided under the two agreements has been disclosed in a new note (note 15) to the financial statements.

17. **The Administration agreed with the Board's reiterated recommendation to further enhance the disclosures of all contributions in kind (budgeted and non-budgeted) by also identifying and making appropriate disclosures of the value of goods and services received under the status-of-forces agreement and/or the status-of-mission agreement.**

18. The Department of Management commented that it may not be possible to quantify the value of certain goods and services received, such as landing rights. In such cases, appropriate disclosure would be made without the quantification of the amounts in the notes to the financial statements.

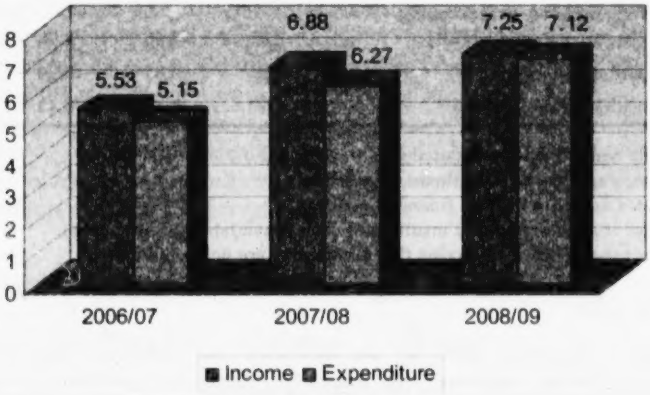
Analysis of income and expenditure

19. Total income for the period under review was $7.25 billion, while total expenditure amounted to $7.12 billion, resulting in an excess of income over expenditure of $130 million. Comparative income and expenditure for 2006/07, 2007/08 and 2008/09 is shown in figure II.1.

Figure II.1

Comparative income and expenditure

(Billions of United States dollars)



Note: Based on the audited financial statements.

20. Amounts totalling $191 million were shown as unencumbered balance (expenditure against appropriation) of active missions (excluding UNLB strategic deployment stock replenishment). Table II.2 shows the trends in percentage of expenditure and unencumbered balances to appropriation of active missions over the past five financial periods.

Table II.2

Trends in unencumbered balances of active missions

(Millions of United States dollars)

	2004/05	*2005/06*	*2006/07*	*2007/08*	*2008/09*
Total appropriation	4 422	5 006	5 425	6 753	7 295
Total expenditure	4 098	4 558	5 149	6 268	7 104
Unencumbered balances	324	448	276	485	191
Percentage of total expenditure to total appropriation	92.67	91.05	94.91	92.82	97.38
Percentage of unencumbered balances to total appropriation	7.33	8.95	5.09	7.18	2.62

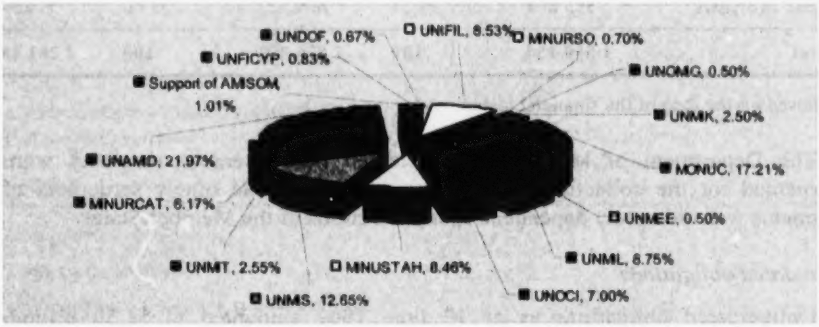
Note: Based on the audited financial statements.

21. When account is taken of the replenishment of UNLB strategic deployment stock, the overall unencumbered balance increased to $259.5 million. As can be noted, the percentage of expenditure to appropriation improved for the year under review. As a whole, except for UNMIK and UNMEE, which were in the process of downsizing/liquidation, all other missions improved their percentages of expenditure to appropriation.

22. The net increase in overall expenditures of $854.74 million, or 14 per cent, was attributable mainly to the establishment of support for AMISOM in 2008/09 ($72.04 million) and the expanded operations of UNAMID (from $1.06 billion in 2007/08 to $1.56 billion in 2008/09) and MINURCAT (from $165.18 million in 2007/08 to $438.03 million in 2008/09). Figure II.2 shows the expenditures for active missions.

Figure II.2

Mission expenditure as a percentage of total expenditure



Note: Based on the audited financial statements.

Assessed contributions receivable

23. As at 30 June 2009, the assessed contributions receivable amounted to $1.51 billion, representing 33 per cent of the total assets and a decrease of 4 per cent compared with the amount of $1.58 billion in 2007/08, as shown in annex III.

Although on an overall basis this decrease indicates progress in collection of assessments, seven missions have shown increases in the balance of unpaid assessed contributions totalling $230.6 million.

24. As at 30 June 2009, the assessed contributions receivable outstanding for more than two years amounted to $590.07 million, representing 39 per cent of the total assessed contributions receivable, as shown in table II.3. The figures for 2006/07 and 2007/08 were 47 and 39 per cent, respectively. This indicates that the percentage of assessed contributions receivable outstanding for more than two years still remains high. The Board also noted that certain Member States had indicated that they did not intend to pay some of their assessed contributions or that such contributions would be paid only under certain conditions (note 4 to the financial statements). The General Assembly had reiterated, in its resolution 61/233 B, that the issue of outstanding contributions was a policy matter of the Assembly. This position was again reiterated in paragraph 3 of its resolution 62/223 B. Accordingly, the Board has refrained from making a new recommendation with regard to a provision for delays in the collection of outstanding assessments and has classified its previous recommendation (A/63/5 (Vol. II), para. 26) as overtaken by events in annex II to the present report.

Table II.3

Assessed contributions outstanding — age analysis

(Thousands of United States dollars)

	Financial year ended 30 June 2009		*Financial year ended 30 June 2008*		*Financial year ended 30 June 2007*	
	Amount	*Percentage to total*	*Amount*	*Percentage to total*	*Amount*	*Percentage to total*
Less than six months	593 601	39.31	609 342	38.65	557 136	44.18
Six months to one year	279 486	18.51	317 153	20.12	66 870	5.30
One to two years	46 999	3.11	40 584	2.57	42 800	3.39
More than two years	590 068	39.07	609 422	38.66	594 376	47.13
Total	**1 510 154**	**100**	**1 576 501**	**100**	**1 261 182**	**100**

Note: Based on the data of the financial statements.

25. The Department of Management explained that extensive measures were implemented for the collection of assessments and that the timely settlement of assessments was ultimately dependent upon the actions of the Member States.

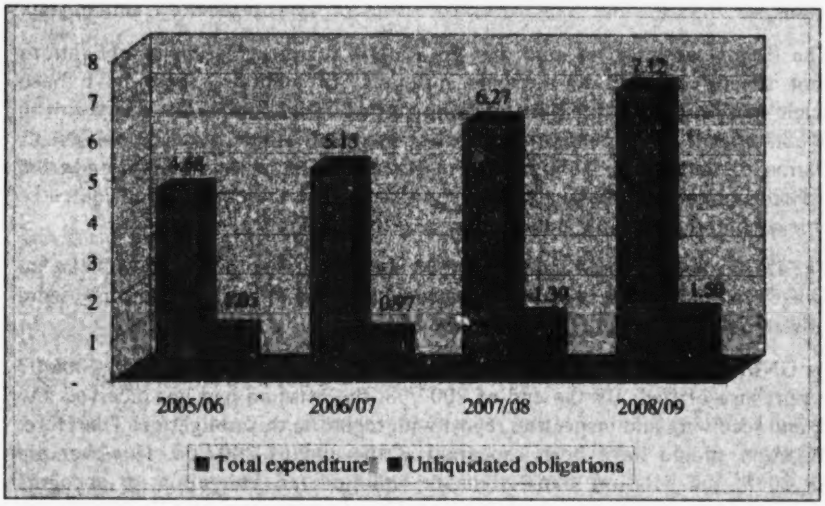
Unliquidated obligations

26. Unliquidated obligations as at 30 June 2009 amounted to $1.50 billion, representing 21 per cent of total expenditure and an increase of 8 per cent compared with $1.39 billion in 2007/08. Figure II.3 depicts unliquidated obligations against total expenditure for the financial periods 2005/06, 2006/07, 2007/08 and 2008/09. The Board continues to express concern about the high incidence of unliquidated obligations.

Figure II.3

Total expenditure and unliquidated obligations for United Nations peacekeeping operations

(Billions of United States dollars)



27. The total cancelled obligations increased from $128.0 million in 2007/08 to $169.6 million in 2008/09, or 33 per cent. In its previous reports, the Board had highlighted the high incidence of cancellation of prior-period unliquidated obligations and had recommended that the Administration ascertain the reasons for this and take appropriate measures to minimize such incidence. For the period under review, the Board considers that the figure of $169.6 million, representing the cancellation of prior-period unliquidated obligations, remains high. However, there was a declining trend in the cancellations of unliquidated obligations as a percentage of the prior-period obligations over the past three fiscal years, as shown in table II.4.

Table II.4

Cancellation of unliquidated obligations

(Millions of United States dollars)

Fiscal year	*2006*	*2007*	*2008*	*2009*
Unliquidated obligations	1 054	974	1 389	1 500
Total expenditures	4 583	5 148	6 266	7 121
Unliquidated obligations as a percentage of total expenditures	23	19	22	21
Cancellation of prior-period obligations	304.1	202.3	128.0	169.6
Cancellations as a percentage of the unliquidated obligations of the preceding year	24	19	13	12

Note: Based on the audited financial statements.

28. Included in the expenditure of UNAMID was an amount of $547.5 million in unliquidated obligations, representing 35 per cent of the total expenditure. Similar observations were made with regard to UNIFIL and MINURCAT, where 25.6 per cent and 35.8 per cent of the expenditure, respectively, relate to unliquidated obligations.

29. The Board continued to note that the criteria for the creation of obligations were not strictly adhered to at some missions. In addition, there have been significant subsequent cancellations of unliquidated obligations. This may result in the overstatement of expenditures in the financial statements. At MONUC, cancellation of unliquidated obligations represented 12.6 per cent of prior-period unliquidated obligations. An analysis of the reasons for the cancellation indicated that some such obligations did not meet the requirements for their creation.

30. The Department of Field Support commented that it would remind MONUC to ensure that certifying officers carry out periodic reviews to confirm that only valid unliquidated obligations were retained in the accounts.

31. At UNMIS, an unliquidated obligation of $7.28 million was raised in 2006/07 for the purchase of fuel. By the end of 2007/08, the Mission had not received any invoice and receiving and inspection report with regard to this obligation. Therefore, the obligation should have been cancelled at the end of 2007/08. However, on 30 June 2008, the Mission transferred the unliquidated obligation to accounts payable instead of creating a new obligation. This action was not in compliance with regulation 5.4 of the United Nations Financial Regulations and Rules, and section 3.2.1 of the Field Finance Procedures Guidelines. In 2008/09, the Mission paid $3.29 million to the same fuel vendor. The remaining balance of $3.99 million on the accounts payable was reversed to income at the end of 2008/09. This amount should be reflected as a prior-year adjustment and therefore income has been overstated by this amount.

32. A similar observation was made at UNAMID, where eight obligations totalling $5.19 million, created in 2007/08, were transferred to accounts payable. UNAMID informed the Board that as at 7 October 2009, it had paid $4.11 million to the vendors.

33. **The Board reiterates its previous recommendation that the Administration ensure that all missions comply strictly with the Financial Regulations and Rules of the United Nations relating to the criteria for the creation and cancellation of obligations.**

34. The Department of Field Support commented that the remaining $3.99 million at UNMIS was credited to miscellaneous income in February 2009 owing to the fact that the vendor could not deliver the goods in view of the prevailing security conditions and the Mission would continue to routinely review unliquidated obligations to ensure that only valid obligations were retained in the accounts. UNAMID would continue to enforce the established procedures to ensure that only valid obligations were retained in the accounts.

End-of-service liabilities

35. As at 30 June 2009, end-of-service liabilities amounted to $123.82 million (excluding after-service health insurance). Of this amount, $63.07 million relates to unused annual leave credits and $60.75 million represent repatriation benefits.

Annex IV shows the end-of-service liabilities by mission, as at 30 June 2009. With regard to unused leave credits, the Board has noted that at MONUC, there were significant discrepancies in the computation of unused leave balances, as discussed in detail further in the report. In addition, the Board continues to observe long outstanding balances relating to overpayments in respect of leave to retired/separated staff, indicating unsatisfactory leave management. These factors would affect the accuracy of the calculation of the unused annual leave.

36. **The Board reiterates its recommendation that the Administration ensure that all attendance and leave records are accurately maintained so that the annual leave provision can be correctly and accurately determined.**

37. The Department of Field Support commented that some missions did not adhere to the time attendance policy, resulting in overpayments. The Department re-emphasized to the missions their responsibility to consistently, accurately and promptly monitor the time attendance records. It was also considering the possibility of taking administrative or disciplinary actions where overpayments were made.

After-service health insurance liabilities

38. The overall accrued after-service health insurance of the United Nations, as determined by actuarial valuation, amounted to $2.43 billion as at 31 December 2007 and the amount pertaining to peacekeeping operations totalled $389.62 million, which was previously validated by the Board. The latter amount was rolled forward to 30 June 2009 and was estimated at $452.33 million. Table II.5 shows the trends in the end-of-service liabilities (including after-service health insurance) relating to peacekeeping operations over the past three financial years.

Table II.5

Trends in the end-of-service liabilities

(Millions of United States dollars)

	2006/07	*2007/08*	*2008/09*
Annual leave	47.61	57.55	63.06
Repatriation	23.28	52.38	60.75
After-service health insurance	389.00	409.89	452.33
Total	**459.89**	**519.82**	**576.14**

39. In view of the fact that the amount of $452.33 million shown as after-service health insurance was initially based on an actuarial valuation that had been conducted in December 2007 and given the changes in economic climate and its impact on the general level of interest rates over the last two years, the actuarial assumptions relating to discount rate, health-care escalation and associated factors, the Board is of the view that a new actuarial valuation would be appropriate.

40. In his report (A/64/366, para. 29), the Secretary-General stated that

> Given the current volatility in financial markets and the potential impact the selection of a discount rate can have on the valuation and comparability of the liability, arrangements are being made to determine whether the UNJSPF Committee of Actuaries, which consists of a number of eminent actuaries, can,

in consultation with the UNJSPF Investment Management Service, validate the actuarial calculations and assumptions used to determine future after-service health insurance liability.

41. The Administration has informed the Board that a new valuation of the overall United Nations after-service health insurance liability as at 31 December 2009 was under way.

3. Implementation of International Public Sector Accounting Standards

42. The accounting and financial reporting of United Nations peacekeeping operations are provided by the United Nations Secretariat. Since both the United Nations Secretariat and the United Nations peacekeeping operations share IMIS, implementation of IPSAS by United Nations peacekeeping operations is dependent on the United Nations Secretariat.

43. The second progress report on the adoption of IPSAS by the United Nations (A/64/355) indicates that the likely date for implementation of the Standards in the United Nations Secretariat would be 2014 owing to delays in the acquisition of a new enterprise resource planning system.

44. The Board considers that the timely implementation of IPSAS is a critical aspect of United Nations management reform and emphasizes the need for the careful monitoring of the various milestones leading to its full implementation.

4. Completed missions

45. There was a shortfall of cash to cover liabilities for 7 of the 25 completed missions, as shown in annex V. Notwithstanding this, the total cash balances relating to the completed missions amounted to $440.22 million, while total liabilities amounted to $351.46 million, of which $254.41 million related to liabilities to Member States. However, there were outstanding assessments totalling $542.63 million.

46. The Board reviewed the cash position of completed missions as detailed in annex V. The treatment of cash balances in closed missions is a matter addressed by the General Assembly. The practice has evolved over the years of funding a portion of active missions out of the cash surplus carried in closed missions. As at 30 June 2009, the cash balance of closed missions amounted to $440.22 million. The Board's analysis revealed that in six missions there was cash on hand of $87.5 million, while there were no liabilities or negligible liabilities. The majority of the missions reflected liabilities which were over eight years old since the end of their respective mandates.

47. In light of the relative age of liabilities, the stricter accounting requirement that will be brought about by the introduction of IPSAS and the growing significance of the amount represented by the assets and liabilities of closed missions, there is a need to review the appropriateness of the accounting practice and disclosure of the completed missions.

5. Restructuring of peacekeeping operations

48. In his report on strengthening the capacity of the United Nations to manage and sustain peace operations (A/61/858), the Secretary-General proposed the

restructuring of the Department of Peacekeeping Operations and by its resolution 61/279, the General Assembly decided to establish the Department of Field Support. After the restructuring, the Department of Peacekeeping Operations is responsible for providing strategic direction, management and guidance to United Nations field operations, while the Department of Field Support is responsible for delivering dedicated support services to United Nations field operations, including personnel, finance, logistics, communications, information technology and other administrative and general management issues.

49. The Department of Peacekeeping Operations and the Department of Field Support developed a restructuring workplan, containing specific action items to implement the new structure. The Board reviewed the implementation of the plan and noted that all of the action items are progressing in accordance with the planned time frames and that of the 69 planned action items, 55 had been completed, 13 were progressing or ongoing and 1 was overtaken by events. As at 30 June 2009, in the Department of Peacekeeping Operations, of the 453 approved posts, 408 posts, or 90 per cent, were encumbered, while in the Department of Field Support, of the 464 approved posts, 432 posts, or 93 per cent, were encumbered.

50. The Office of Internal Oversight Services, in its recent report on the audit of the Secretariat's structure for managing and sustaining peacekeeping operations (A/63/837), made 10 recommendations regarding the restructuring. These recommendations received the full support of the Administration, and the General Assembly, in its resolution 63/287, urged the Secretary-General to ensure the full implementation of the recommendations.

51. The Board is of the view that the successful implementation of the restructuring will require the full implementation of the restructuring workplan, addressing the recommendations made by the Office of Internal Oversight Services and responding to emerging risks and developments. This will be aided by the establishment of expected accomplishments and benchmarks by the Department of Peacekeeping Operations and the Department of Field Support, as was recommended by the Office of Internal Oversight Services.

6. Support account for peacekeeping operations

52. The support account was initially conceived to provide funding for overload posts necessary for the overall direction, assistance and guidance by departments, offices and other units at Headquarters, and to ensure the effective planning, implementation and liquidation of peacekeeping operations.

53. For the period under review, the total expenditure of the support account amounted to $271.96 million, compared with $222.45 million in 2007/08, an increase of 22.26 per cent, as detailed in table II.6. This increase was attributed mainly to the increase of the civilian personnel expenditure from $157.45 million in 2007/08 to $188.44 million in 2008/09, or 20 per cent, as well as the increase of operational expenditure from $65 million in 2007/08 to $83.52 million in 2008/09, or 29 per cent.

Table II.6
Support account for peacekeeping operations
(Thousands of United States dollars)

	2007/08			*2008/09*			*Percentage increase*	
	Appropriation	*Expenditure*	*Balance*	*Appropriation*	*Expenditure*	*Balance*	*Based on appropriation*	*Based on expenditure*
Civilian personnel	161 666	157 454	4 212	190 976	188 442	2 534	18	20
Operational requirements	68 844	64 997	3 847	91 426	83 522	7 904	33	29
Total	**230 510**	**222 451**	**8 059**	**282 402**	**271 964**	**10 438**	**23**	**22**

Note: Based on data in previous Board reports and data provided by the Office of Programme Planning, Budget and Accounts.

54. The increase in post resources was attributable to additional posts authorized for the current period to provide for backstopping to peacekeeping operations. In 2008/09, the number of authorized posts had increased to 1,220, or 8.73 per cent, from 1,122 in 2007/08. In addition, the actual average number of the encumbered posts in 2008/09 was 1,059, compared with 943 in 2007/08, an increase of 116, or 12.3 per cent. Furthermore, the support account cost as a percentage of total peacekeeping expenditure for 2008/09 was 3.82 per cent, compared with 3.55 per cent in 2007/08. The Board, in its previous report (A/63/5 (Vol. II)), conducted a long-term analysis of these trends, which continue to be noted.

55. The Advisory Committee on Administrative and Budgetary Questions, in its report (A/60/807), requested the Board to conduct an analysis of how the support account for peacekeeping operations has evolved to its current application and configuration, and how it may further evolve, taking into consideration the Administration's report on the matter.

56. In its previous report (A/63/5 (Vol. II), para. 65), the Board referred to the analysis of the support account and noted that there was no defined formula reflecting the relationship between the level and complexity of the peacekeeping operations and the level of the support account. The Board had recommended that the Administration develop an approach to the determination of support account staffing requirements.

57. In respect of the backstopping requirements for peacekeeping operations, the Administration's study (conducted by a consulting firm) was completed in February 2009. The objective of the study was to make recommendations on the historical trend, not to determine the appropriate staffing or budgeting levels for support to peacekeeping operations. The Administration indicated that it proposed to fully justify the totality of the support account staffing requirements in the context of the proposed 2010/11 support account budget, for consideration by the General Assembly. At the time of reporting, the proposed 2010/11 support account budget was not available.

58. The Board's comments on the study are as follows: (a) the study did not propose any new approach to the determination of support account staffing requirements; (b) in light of the recent restructuring of peacekeeping operations, the

backward-looking regression analysis was limited in its usefulness in determining the future staffing requirements of the support account; and (c) as also indicated by the consultants, the analysis was statistics-based, not activity-based, therefore "the findings hold true as long as the general trends of the past continue". Owing to the limitations of the study, the Board did not conduct a further analysis, as requested by the Advisory Committee on Administrative and Budgetary Questions. The Board also noted that although the study had been requested by the General Assembly in its resolution 60/268 (in 2006), the five-week study was only completed in February 2009.

59. In view of the limitations of the support account study initiated by the Administration, the Board was unable to respond further to the request of the Advisory Committee on this matter.

7. Cash, receivables and payables

Accounts receivable

60. At MONUC, of the total accounts receivable balance of $4.21 million as at 30 June 2009, $674,141, or 16 per cent, had been outstanding for more than one year. Included in the latter figure was an amount of $103,100 relating to personnel no longer in the Mission.

61. **The Board recommends that the Administration ensure that MONUC take appropriate measures to recover all long-outstanding accounts receivable.**

62. The Department of Field Support commented that MONUC had since intensified its daily reviews of accounts receivable and ageing analysis to facilitate the follow-up of long-outstanding balances and has since developed better coordination mechanisms to address the deficiencies.

Inter-office transactions pending processing

63. As at 30 June 2009, the balances of inter-office transactions pending processing totalled $1.21 million, representing an 81 per cent increase from $0.67 million in 2007/08. The Administration explained that the main reasons for outstanding inter-office transactions were: (a) insufficient or unclear information on the nature of the inter-office voucher transactions; (b) the necessity for more clarification or adjustment of amounts arising from transactions that did not exactly conform to the requests; and (c) the accounting system at United Nations Headquarters was not connected with the database of the fields, therefore the inter-office transactions had to be processed manually, which made timely processing difficult.

64. **The Administration agreed with the Board's recommendation to take measures to settle all inter-office transactions before the end of the financial year.**

8. Results-based budgeting and management

65. The Board has continued its review of results-based budgeting at the request of the Advisory Committee on Administrative and Budgetary Questions (A/63/746, para. 101). The Board's review, as detailed below, was again constrained by its observations in the area of indicators of achievement and portfolio of evidence. As

these are the building blocks of an effective results-based-budgeting system, any deficiencies in them would adversely impact the effectiveness of the system. Thus, the Board looks forward to building on this work in future so as to provide an evaluation-based perspective, as requested by the Advisory Committee.

Indicators of achievement and outputs

66. In its previous report (A/63/5 (Vol. II), para. 79), the Board noted that at some missions, some indicators of achievement and outputs were not specific and measurable, and recommended that the Administration ensure that missions take appropriate measures to ensure that such indicators of achievement and outputs for the results-based-budgeting framework[1] are formulated as specific, measurable, attainable, realistic and time-bound (SMART[2]) to facilitate monitoring and reporting.

67. At UNOCI, there were some instances where planned indicators of achievement were not completely measurable. At UNMIK, several indicators of achievement were not clear and measurable and several planned indicators and objectives were not accomplished. Furthermore, some of the planned outputs were the responsibility of organizations other than UNMIK. UNMIK therefore set certain indicators of achievement and objectives over which it had no control.

68. **The Board reiterates its previous recommendation that the Administration ensure that all missions take appropriate measures to ensure that all the indicators of achievement and outputs for the results-based-budgeting framework are formulated as specific, measurable, attainable, realistic and time-bound to facilitate monitoring and reporting.**

69. The Department of Field Support commented that the indicators of achievement and outputs were based on the planning assumptions and were SMART to the extent possible. The attainment of the results-based-budgeting targets was at times impacted by external factors that were beyond the control of the missions. However, the Department of Field Support and the Department of Peacekeeping Operations, in coordination with the missions, would continue to subject the results-based-budgeting frameworks to the existing thorough review process to ensure that indicators were quantifiable and measurable.

Portfolio of evidence

70. At UNMIK, the actual achievements of indicators and outputs were not recorded for two components. In addition, there were no standard processes for collection, compilation and reporting of results-based-budgeting data for all components. Furthermore, two components did not review their results-based-budgeting information and test it against the evidence in order to ensure that the data was complete and accurate. Similar observations were made in UNMIL.

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[1] Results-based budgeting is a programme budgetary process in which (a) programme formulation revolves around a set of predefined objectives and expected results (accomplishments), (b) expected results are derived from and linked to outputs required to achieve such results, and (c) actual performance in achieving results is measured by objectives and by performance indicators.

[2] Paragraph 16 of the results-based-budgeting guidelines states, "all elements of the logical framework are formulated as specific, measurable, attainable, realistic and time-bound (SMART)".

71. **The Administration agreed with the Board's reiterated recommendation to ensure that UNMIK and UNMIL reinforce their information gathering and portfolio of evidence processes for results-based budgeting in all components.**

72. The Department of Field Support commented that UNMIK would monitor the compilation of portfolio of evidence every six months to document and highlight any variations between assumptions and actual conditions on the ground.

73. At MONUC, the results-based-budgeting support section did not review the portfolio of evidence provided by other sections on the grounds that the respective sections were responsible for ensuring that the portfolio of evidence was valid, accurate and complete. The information presented in the portfolio of evidence might not be sufficiently complete and accurate if not independently reviewed. At UNOCI, an examination of the portfolio of evidence showed that the documentary evidence was not always provided to substantiate all the actual performance.

74. **The Board recommends that the Administration ensure that MONUC and UNOCI review the portfolio of evidence presented in the results-based-budgeting document.**

75. The Department of Field Support concurred that MONUC should review the portfolio of evidence in the result-based-budgeting document to ensure its accuracy. The Department also stated that for UNOCI, it might be necessary to review on a quarterly basis instead of at mid-year the required evidence documents that sections saved on the shared drive.

9. Procurement and contract management

Procurement expenditure for peacekeeping operations

76. Section 9.3.4 (2) of the Procurement Manual stipulates that procurement officers should strive to ensure equitable geographical representation of vendors. The General Assembly, in paragraph 20 of its resolution 62/269, requested the Secretary-General to continue and intensify the exploration of additional innovative ways to promote procurement from developing countries and countries with economies in transition.

77. According to the latest statistics posted on the Procurement Division website, in calendar year 2008 (annex VI) the goods and services procured for peacekeeping operations amounted to $2.737 billion. Of this amount, $1.47 billion, or 53.72 per cent, was expended on goods and services from vendors in developing countries and countries with economies in transition. The Board noted that the statistics did not reflect the "origin of goods" but rather the location of the headquarters of vendors as recorded during the registration process. In its report (A/64/284), the Administration explained that this is due to limitations of resources, time and the existing information technology platform.

78. The Board summarizes in table II.7 the comparative analysis over the previous four years. The Board observed that from 2007 to 2008, procurement from developing countries and countries with economies in transition declined from 60 per cent to 53.65 per cent, or by 6.35 per cent.

Table II.7

Procurement volume by country or area (peacekeeping), 2005-2008

(Billions of United States dollars)

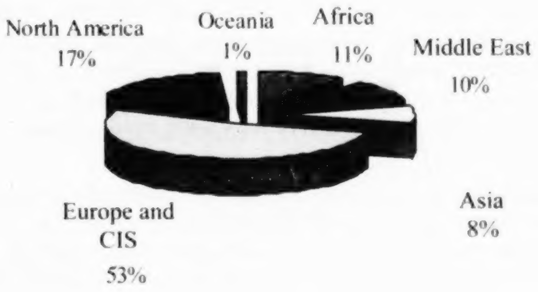
	2005		2006		2007		2008	
Category	*Value*	*Percentage*	*Value*	*Percentage*	*Value*	*Percentage*	*Value*	*Percentage*
Developing countries and countries with economies in transition	0.72	50	1.07	60.11	0.99	60	1.47	53.65
Developed countries	0.72	50	0.71	39.89	0.66	40	1.27	46.35
Total	**1.44**	**100**	**1.78**	**100.00**	**1.65**	**100**	**2.74**	**100.00**

79. Systems contracts are used for products and services required on a recurring basis and for an extended period of time, usually not to exceed five years. Such an arrangement allows the requisitioner to draw required products and services on a "when and as required basis", without soliciting bids each time and significantly reduces the procurement cycle duration. The Organization can also benefit from the consolidated bulk purchase.

80. As at 30 September 2009, there were 219 active systems contracts valued at $5.4 billion. Such contracts involved six categories of goods and services and were allocated to vendors from 33 countries, as indicated in annexes VII and VIII. The distribution of systems contracts is shown in figure II.4.

81. Further analysis of systems contract data reflected in annex VIII indicates that approximately 25 per cent of the value of such contracts was from vendors in developing countries and countries with economies in transition. This is in contrast to the 53.65 per cent referred to in paragraph 78.

Figure II.4
Geographical distribution of systems contracts by percentage



Note: Based on the data provided by the Procurement Division.

Acquisition planning

82. A total of 141 fuel tanks which needed modification before use were delivered to UNMIL in September 2006. At the time of audit, 55 fuel tanks had been modified and put into use, and UNMIL had paid a total of approximately €1.4 million for the fuel tanks and incurred further costs to modify the tanks. However, the Board was not provided with details about the cost of modifying the tanks. UNMIL explained that the tanks had been procured through headquarters systems contracts without consultation with the Mission to determine specific requirements. The Board has made other observations in the present report relating to surplus non-expendable property which can be attributed to inappropriate acquisition planning.

83. **The Board recommends that the Administration ensure that all goods and services procured on behalf of the various missions fully take into account the specific missions' requirements.**

84. The Department of Field Support commented that it was following up with UNMIL to provide guidance based on lessons learned globally in order to rectify the issue with fuel tanks. The Department also commented that it had since initiated a comprehensive review of all of its fuel equipment requirements and developed new technical specifications to address the petroleum, oil and lubricant support needs of missions.

85. At UNMIS, assets valued at approximately $1.55 million in stock had never been used for years after being procured. For example, in 2006 and 2007, the Mission purchased eight fuel trucks costing $1.17 million. However, UNMIS later signed a fuel contract under which the vendor would deliver the fuel to various sites of the Mission, thus rendering the trucks unnecessary. Moreover, in March 2007, UNMIS purchased 4 forklifts valued at $113,304 while 13 similar forklifts had been

in stock for periods ranging from 8 to 24 months. At the time of audit, however, the 17 forklifts had not been put into use.

86. **The Board recommends that the Administration ensure that UNMIS transfer all those surplus assets to other missions or to UNLB.**

Bidding time frame

87. In its previous report (A/63/5 (Vol. II), para. 160), the Board noted that at some missions the bidding submission times were less than the minimum time frame and recommended that the Administration ensure that missions comply strictly with minimum time requirements for the submission of bids, as required by the Procurement Manual. The same observations were made during the period under review, as follows:

(a) At Headquarters, in the solicitation for provision of heavy cargo aircraft in support of UNAMID, with a total value of $18.8 million, the time allowed for bidding was 10 days, which was not compliant with the standard time frame of 30 days required by the Procurement Manual. However, the Procurement Division and the Department of Field Support spent almost one month to bring this case to the Headquarters Committee on Contracts for review after the bid closing. The result was that only one response was received from the 86 vendors invited to bid. The Division explained that the shortened bidding time was due to an exigency. However, documentation of the exigency was not provided and the response from only one vendor indicates that the time frame was too short;

(b) At MONUC, UNMIK and UNMIL, there were instances where the submission time frames allowed for potential vendors was much shorter than the minimum time required in the Procurement Manual. These missions explained that the shorter time frames for bids were due to the urgency of procurement requirements as well as inadequate procurement planning in some cases;

(c) Also at Headquarters, the bid for the requirement for Air Transport Services in support of the troop rotation of UNAMID was posted for seven days and only one response was received from the 86 vendors invited to bid.

88. Giving vendors a short time to respond leads to (a) reputable vendors being excluded from the bidding process, (b) few responses and (c) a selection of vendors that may not be in the best interests of the United Nations.

89. **The Board reiterates its previous recommendation that the Administration ensure that the Procurement Division and all missions comply strictly with the requirements of the Procurement Manual relating to the minimum time frames for the submission of proposals and responses to requests for quotations, invitations to bid and requests for proposals.**

90. The Department of Field Support commented that MONUC was implementing measures to ensure that requisitioners consolidate their requirements in advance to improve the solicitation for similar requirements and accrue the desired economies of scale associated with bulk purchases. The low response to bidding at UNMIL was due to the complicated nature of the service required. The Department also commented that the short response time at UNMIK was unavoidable under certain circumstances owing to operational necessity.

Contract management

91. The Board reviewed a sample of procurement cases presented to the Headquarters Committee on Contracts by the Procurement Division from July to December 2008 and noted that the provision of an armoured vehicle systems contract, which was effective from 1 March 2004 for a period of three years, with two one-year extensions, allowed for price adjustment based on price review negotiations after the first year of the contract.

92. On 23 December 2008, the Procurement Division requested an additional $12.89 million to cover the 20 per cent price increase claimed by the vendor through the Headquarters Committee on Contracts. When asked by the Committee whether the increase was reasonable, the Division replied that it was left with little choice but to recommend the increase, because the vendor refused to supply the vehicles at the contracted prices with the United Nations owing to the volatility of the exchange rate and the increase in prices of raw materials. The Division further indicated that new prices were normally formulated on the basis of the producer price index of the country of manufacture. However, the vendor had not accepted the prices on that basis but quoted the new prices based on higher rates.

93. The Headquarters Committee on Contracts commented that the Procurement Division should review and consider contractual provisions that provided for fair price adjustments based on acceptable industry/commercial practice rather than leaving it to "price review negotiations" after the first year of a contract which was expected to have a five-year duration.

94. The Board is of the view that "price review negotiations" can lead to disputes in price adjustments, resulting in an adverse impact on peacekeeping operations if no agreement could be reached in "price review negotiations".

95. **The Administration agreed with the Board's recommendation to review and consider contractual provisions that provide for fair price adjustments based on acceptable industry/commercial practice.**

96. At UNIFIL, the Board reviewed four case files of contract extensions valued at $1.12 million and noted that two contracts had been extended after their expiration dates. A similar observation was made at UNOCI with regard to a systems contract for fuel and lubricants which was extended for eight months after consultation with the local committee on contracts and the Headquarters Committee on Contracts.

97. **The Board recommends that UNIFIL and UNOCI approve all contract extensions before the expiration dates.**

98. The Department of Field Support commented that UNIFIL would ensure that contracts were extended in a timely manner to avoid ex post facto approvals. The Department would remind the mission to implement a monitoring mechanism to facilitate the constant review of contracts in order to ensure their timely renewals.

Premises occupied without valid contracts

99. MONUC was occupying a number of premises without valid lease agreements. There were 21 agreements which were not yet amended or signed by the landlords as at audit date. The Mission indicated that the contracts were still being negotiated with the landlords, who were demanding unreasonable lease premium increases. As a result, MONUC had not paid the rents due.

100. **The Administration agreed with the Board's recommendation that MONUC seek ways to resolve the dispute between the Mission and the landlords to ensure that valid leases were in existence for premises occupied by the Mission.**

101. The Administration commented that MONUC had since referred the cases relating to the dispute with the landlords to the Government for intervention, since under the terms of the status-of-forces agreement, the Government was required to provide rent-free premises to MONUC.

Rations contract

102. For the systems contracts relating to rations, the vendor provided UNIFIL with a matrix of discounts shown in table II.8.

Table II.8
Matrix of discounts for contracts of rations at UNIFIL

Troop strength	*Surcharge/discount*
10 000	+0.25 per cent
12 000	Baseline
14 000	-0.75 per cent

103. From 1 November 2006 to 7 July 2009, the actual troop strength of UNIFIL was below the baseline of 12,000, ranging from 4,945 to 11,728. As such was the case, the vendor claimed a surcharge of €94,909 and UNIFIL paid the amount.

104. UNIFIL was not clear about whether the surcharge was applied when the troop strength was under the baseline of 12,000 or under 10,000 troops and indicated that the mission would claim a reimbursement of the surcharge from the vendor if the surcharge was applied when the strength was below 10,000 troops. The Procurement Division informed the Board that the surcharge should apply if the strength of UNIFIL was at 10,000 troops or below.

105. Furthermore, the vendor offered the United Nations a global discount based on the total number of troops supported. The Board noted that the vendor currently served 49,433 troops in six peacekeeping missions, which would entitle the United Nations to a discount of 1.5 per cent. However, the Procurement Division had not claimed the discount since the inception of the contracts.

106. The Board is concerned that the vague contractual provisions on discounts would adversely affect contract execution and may cause financial loss to the Organization.

107. **The Administration agreed with the Board's recommendation to (a) set up clear and unambiguous discount/surcharge terms in procurement contracts, and (b) claim the global discount based on the total number of troops supported.**

108. The Administration had since clarified the issue with the vendor. The claims for discount amounting to $3,040,613 and €1,068,184 would be forwarded to the vendor by the end of January 2010.

Ex post facto cases

109. Ex post facto reviews by the Headquarters Committee on Contracts decreased by 51 per cent from 94 in 2007/08 to 46 in 2008/09. The amount involved in the ex post facto cases also decreased by 48 per cent, from $322 million to $169 million, as detailed in annex IX. Despite this reduction, the Board is of the view that the number and value of ex post facto cases continues to be high. This would impair the effectiveness of the review of the Committee since the related contracts for goods or services would already have been in force.

110. A review of the minutes of the meetings of the Headquarters Committee on Contracts for 2008/09 indicated that the main reasons for the ex post facto reviews were late submission of letters of assist, protracted negotiations with the Government, inadequate procurement planning and contract management, and the exigencies of the situation.

111. The Procurement Division explained that there were operational reasons for ex post facto cases and that it would continue to seek ways to minimize such cases through (a) training of requisitioners, (b) discussion at the Chief Procurement Officer conference, (c) the new Contract Administration Tracking System (CATS) and (d) the automated reports issued to requisitioners.

112. **The Board recommends that the Administration intensify its efforts to reduce the number of ex post facto cases submitted to the Headquarters Committee on Contracts for review.**

113. The Administration commented that operational reasons for ex post facto cases, such as the safety or security of staff as well as exceptional conditions that the Secretariat faced which were beyond its control, dictated the situation with regard to procurement.

114. At UNAMID, on 28 April 2008, the local committee on contracts approved a contract for $420,500 for construction work. Owing to the change in the scope of work, an amendment in the amount of $99,700 was made during the execution of the contract. However, UNAMID did not submit the amendment to the committee for review.

115. **The Administration agreed with the Board's recommendation that UNAMID adhere strictly to the requirements of the Procurement Manual to submit contract amendments for review by the local committee on contracts.**

Delegation of procurement authority

116. Core requirements are essential goods and services that can be procured locally (for example, fresh food, waste disposal services and potable water). According to the Procurement Manual, in case the core requirement exceeds $1 million, missions should apply for the local procurement authority from the Procurement Division and submit the cases to the Headquarters Committee on Contracts for review before awarding the contracts.

117. UNAMID did not obtain the local procurement authority in respect of two procurement actions with values of $4.48 million and $4.98 million, respectively. UNAMID explained that owing to significant delays in the funding of related requisitions and to avoid mounting costs associated with further delays in the movement of the goods, the Mission had undertaken the required procurement

processes on an exigency basis. It had reported those cases to the Procurement Division, which had requested the Mission to seek the approval of the Headquarters Committee on Contracts on an ex post facto basis.

118. A similar observation was made in respect of six core requirements procurements at UNFICYP, which exceeded the $1 million threshold. Furthermore, the procurement actions were not submitted to the Headquarters Committee on Contracts for review before being awarded. In its horizontal audit of procurement of core requirements in 10 peacekeeping missions, the Office of Internal Oversight Services also identified similar findings at some missions, as discussed in detail further in the present report.

119. **The Administration agreed with the Board's recommendation that UNAMID and UNFICYP comply strictly with the delegation of authority for core requirements.**

120. The Department of Field Support commented that UNAMID had developed a system for tracking key milestones relating to procurement cases, which included the monitoring of the threshold of core requirements. UNFICYP would ensure compliance with the delegation of procurement authority, in particular the processing of cases requiring review by the Headquarters Committee on Contracts.

Vendor management

121. At UNDOF, 4 of 10 vendors' files had neither vendor registration forms nor financial information. At UNMIK, there were instances where (a) vendors were registered on the vendor database but had not submitted all the required documentation and (b) there were duplicate vendors on the database. UNMIK indicated that it was not always possible to obtain all the required information from the local vendors that provided minor commodities.

122. In the case of solicitation for air transport services conducted by the Procurement Division in support of the troop rotation at UNMIS and UNMIT, there were only 2 responses from the 87 vendors in the Headquarters database who were invited to bid. Further review indicated that only 15 of the 87 vendors were active.

123. At UNOCI, the local vendor review committee, which should be consulted on disputed cases, never met since it was set up in December 2008.

124. **The Board reiterates its previous recommendation that the Administration ensure that the requirements of the Procurement Manual with regard to vendor management are complied with at Headquarters and all missions.**

125. The Department of Field Support commented that UNDOF had since established updated criteria for vendor registration in September 2009, including a checklist for the vendor file, and that UNMIK had been reviewing and updating the status of vendors in the Mercury database.

Vendor performance evaluation

126. The Board noted that the vendor performance reports were not prepared by requisitioning offices regularly at MINURSO, UNDOF and MONUC. Moreover, some of the reports were not submitted to the Procurement Division.

127. **The Board recommends that the Administration ensure that all missions prepare the vendor performance reports and submit them to the Procurement Division on a regular basis.**

128. The Department of Field Support commented that it would remind MINURSO and MONUC to ensure that vendor performance review meetings were conducted regularly and documented in compliance with the established procedures. UNDOF had initiated a process to acquire vendor performance reports from the responsible sections.

Technical evaluation

129. At UNMIL, a review of a sample of local committee on contracts minutes for 2008/09 indicated that there were inconsistencies in the way the technical reports were prepared. In some instances, the inconsistencies led to the committee being unable to award a particular bid, as the technical reports had to be recompiled.

130. **The Board recommends that the Administration ensure that UNMIL prepare technical evaluation reports in a consistent way for consideration by the local committee on contracts.**

131. The Department of Field Support commented that discussions among the responsible units had generated an improvement in the submission of the technical evaluation reports.

Liquidated damages and insurance coverage

132. At MINURCAT, liquidated damages totalling $1.5 million were not claimed from the vendor, who did not provide construction works within the period prescribed in the contract. In addition, at UNAMID, as at 25 March 2009, the delay in delivery of 36 purchase orders ranged from 53 to 343 days. However, the Mission did not claim the liquidated damages of $5.96 million as at the time of audit. UNAMID explained that in some of those cases, the vendors were not responsible for the delays, which were due to difficulties with customs clearance. However, adequate documentation was not provided to substantiate the explanation given.

133. **The Administration agreed with the Board's reiterated previous recommendation to ensure that MINURCAT and UNAMID comply strictly with the requirements of the Procurement Manual in relation to the liquidated damages.**

134. The Department of Field Support informed the Board that an agreement had been reached and that one of the conditions of the agreement was that MINURCAT should withdraw the liquidated damages claim in exchange for a reduction in the prime management office costs during the first four months of the contract. UNAMID had developed a system for tracking key milestones relating to procurement cases. That included tracking the progress of order fulfilment by vendors and allowed for the assessment of the potential to seek liquidated damages.

135. At UNIFIL, a contract in the not-to-exceed amount of €37.77 million for provision of rations required the contractor to obtain and maintain insurance coverage for a minimum amount of $10 million for every occurrence giving rise to claims. However, as at the date of audit, UNIFIL did not provide the contractor's

insurance certificate. A similar observation was made at UNAMID with regard to a construction contract.

136. **The Administration agreed with the Board's recommendation to ensure that UNIFIL and UNAMID maintain appropriate documentation of contractors' insurance coverage, as provided for in their contracts.**

137. The Department of Field Support informed the Board that UNIFIL had since obtained copies of the contractors' certificates of insurance for workmen's compensation and would obtain copies of the remaining certificates of insurance. The Department further commented that the UNAMID contractor was now in compliance with the insurance provisions of the contract.

10. Expendable property

Disclosure of expendable property in the financial statements

138. In its previous report (A/63/5 (Vol. II), para. 197), the Board recommended that the Administration disclose the value of expendable property in the financial statements. As at 30 June 2009, total value of expendable property, as reflected in the Administration's records, was $367.98 million, a decrease of 16 per cent in comparison with $436.92 million in the previous financial year. However, the Administration continued not to disclose this amount in the financial statements or in the notes thereto. A breakdown of expendable property by mission is shown in annex X.

139. The Administration commented that the disclosure of expendable property required considerable administrative resources in order to attain, maintain and validate the data of expendable property. Data input and record-keeping systems, as well as processes and procedures relating to the procurement, release and inventory check of expendable properties would also require significant revisions and would be critically dependent on adequate automated systems. It would not be possible to implement the disclosure of expendable property currently, but the Administration would review it in the context of the implementation of the International Public Sector Accounting Standards (IPSAS) and the new enterprise resource planning. The Board was also informed by the Department of Field Support that it had taken actions to strengthen the management of expendable property.

140. The Board remains of the view that the disclosure of the value of all expendable property in the financial statements would improve transparency, accountability and financial reporting, especially in the preparation for the implementation of IPSAS.

141. **The Board reiterates its previous recommendation that the Administration expedite its preparations for the recording of expendable property and disclose its value in the financial statements, and/or in the notes thereto.**

142. The Administration commented that it would continue to intensify efforts for the disclosure of expendable property value in the financial statements.

Physical counts and inventory records

143. In its previous report (A/63/5 (Vol. II), para. 199), the Board recommended that the Administration maintain accurate records of expendable property, conduct physical inventories periodically and investigate and correct discrepancies. The

Board has continued to note discrepancies, as described below, which raised doubt about the accuracy of expendable property balances as well as the overall management of expendable property.

144. At MONUC, year-end physical counts or reconciliations were not performed and the timing and frequency of physical counts during the year were not consistent within the Mission. At UNMIL, 54 per cent of expendable stock, 66 per cent of durable stock and 71 per cent of spare parts, amounting to a total value of $25.08 million, had never been physically counted or verified.

145. At MONUC and UNMIT, physical counts carried out in warehouses revealed discrepancies between quantities recorded in the database and the physical quantities. The discrepancies identified by the Missions during their own stock counts were also not corrected in a timely manner. Moreover, at MONUC, transactions of expendable property were not always captured in a timely manner in the database. For example, transactions that occurred in June 2009 were not captured in the database as at the time of the audit.

146. **The Board reiterates its previous recommendation that the Administration strengthen the management and control of expendable property by ensuring that accurate records are maintained, physical counts are periodically conducted, discrepancies are promptly investigated and corrective actions are promptly taken.**

147. The Department of Field Support commented that physical verification and reconciliation of discrepancies were an ongoing process, which involved correcting the quantities of items that had been incorrectly replicated or recorded in the database. MONUC had established a team to conduct monthly stock checks on a random basis to monitor the capturing and accuracy of transactions in the database. UNMIT had identified and corrected the discrepancies noted.

Stock level management

148. At MONUC, maximum and minimum stock levels as well as reorder stock levels were not established in the database, while at UNMIL, although the Mission established minimum and maximum stock levels on most categories of expendable property in the database, procedures were not performed to monitor adherence to these levels. In particular, as at 30 June 2009, the percentage of spare parts on hand in proportion to the purchase value of motor vehicles was 14.26 per cent, which was 4.26 per cent greater than the limit as prescribed in the Surface Transport Manual.

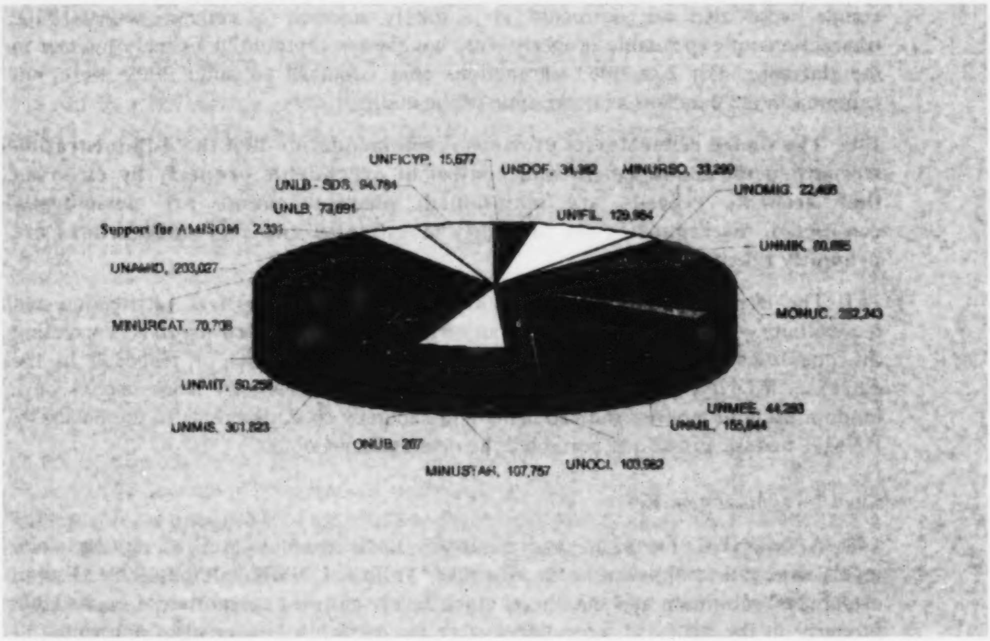
149. **The Board recommends that the Administration ensure that MONUC and UNMIL monitor minimum and maximum stock levels in the database to ensure that they are maintained at the recommended levels.**

150. The Department of Field Support commented that it had provided the necessary guidance to MONUC for the establishment of stock levels in the database to facilitate effective management of its expendable property items. At UNMIL, the report which included calculations of the actual stock levels based on the consumption history of the previous two years for every item, was regularly monitored to ensure that stock levels was complied with.

11. Non-expendable property

151. As at 30 June 2009, the value of non-expendable property amounted to $1.78 billion, a 14 per cent increase from the amount of $1.56 billion in the previous year. Missions with the largest portion of non-expendable property were UNMIS, MONUC and UNAMID, amounting to $301.82 million, $252.24 million and $203.03 million, respectively. The breakdown of these holdings is shown in figure II.5.

Figure II.5
Non-expendable property holdings of missions as at 30 June 2009
(Thousands of United States dollars)



Note: Based on the Department of Field Support financial year-end inventory report for financial year 2008/09.

Physical verification and discrepancies

152. In its previous report (A/63/5 (Vol. II)), the Board emphasized its concern about the management of non-expendable property. In its report (A/63/746, para. 93), the Advisory Committee on Administrative and Budgetary Questions agreed with the Board's recommendation that full and complete physical verifications should be carried out to support the amount of non-expendable property disclosed in the notes to the financial statements in future financial periods.

153. According to reports provided by the Department of Field Support, most of the active missions as well as UNLB conducted physical verifications of 90 per cent of their non-expendable property during 2008/09, compared with only eight missions in the previous year. The Board notes the progress in physical verification and

encourages further increase in the coverage of physical verification, such that all non-expendable property is physically verified.

154. **The Board reiterates its previous recommendation that the Administration carry out full and complete physical verifications to support the amount of non-expendable property that is disclosed in the notes to the financial statements.**

155. The Department of Field Support commented that it had reiterated the mandatory requirement that physical verifications of 100 per cent of non-expendable property be carried out to support the amount of such property that was disclosed in the notes to the financial statements. The Department had further reiterated its instructions on the management of non-expendable property items to missions through the directive on property management issued on 16 December 2009. The directive establishes objectives, key actions, key performance indicators and targets in the discipline of property management.

156. In its previous report (A/63/5 (Vol. II), para. 222), the Board, having noted discrepancies based on physical verifications in some missions, recommended that discrepancies are promptly investigated and corrective action is taken to avoid a recurrence. According to the Department of Field Support data, 57,078 discrepancies of non-expendable property had been identified by the Property Control and Inspection Units during physical verification. The Self-Accounting Units in the field missions had taken action on 33,586 discrepancies (59 per cent) and reconciled 16,670 of them. However, there were still 23,357 discrepancies pending review by the Self-Accounting Units, accounting for 41 per cent of the total discrepancies. Details are shown in table II.9.

Table II.9

Discrepancies in non-expendable property in 15 active missions

	Not found	*Found elsewhere*	*Different status*	*Different user*	*Repatriated user*	*Data consistency*	***Total***
Reviewed and reconciled by the Self-Accounting Units	—	13 940	1 632	1 000	98	—	**16 670**
Pending review by the Self-Accounting Units	3 746	13 165	1 528	3 020	88	1 810	**23 357**
Reviewed only by the Self-Accounting Units	1 390	10 628	1 258	2 314	217	1 109	**16 916**
System bug	—	22	75	1	37	—	**135**
Total	**5 136**	**37 755**	**4 493**	**6 335**	**440**	**2 919**	**57 078**

Note: Based on data provided by the Department of Field Support.

157. The Department of Field Support data revealed that 5,136 non-expendable property items not found during the physical verification amounted to $15.84 million. It also indicated that over 37,000 items were located in places different from those reflected in the records and identified other anomalies. This reflects the great value that can be achieved from reconciliation of non-expendable property physical verification discrepancies and the need to complete the exercise exhaustively.

158. At UNMIK, follow-up procedures were not in place to ensure that discrepancies were corrected by the Self-Accounting Units. During physical verification, the Property Control and Inspection Unit could not locate 648 items of non-expendable property amounting to $1.61 million. This represented 3 per cent in quantity of the Mission's active non-expendable property.

159. At UNMIL, 2,677 items amounting to $6.46 million, or 8.6 per cent in quantity and 4.1 per cent in value, were not found during the physical verification. There were also instances where the location of the non-expendable property was incorrect in the database, as well as assets which could not be found. At UNAMID, there was a significant increase in coverage of physical verification from 6 per cent to 72 per cent. However, 9,408 discrepancies were identified by the Property Control and Inspection Unit, including 274 items with a total value of $3.69 million, which could not be located.

160. At UNMIS, as at 1 August 2009, the Property Control and Inspection Unit identified 15,522 discrepancies, accounting for 25 per cent of the total non-expendable properties. Among them were 230 items, with a total value of $818,926, which could not be located. The Self-Accounting Unit did not reconcile the discrepancies in a timely manner. At UNFICYP, of a sample of 17 non-expendable property items identified as "no discrepancy" in the database, 4 items could not be located, while 2 items were in different locations.

161. At UNOMIG, transferred assets were recorded at incorrect locations in the database. Some assets of the Communications and Information Technology Section were issued to end users but were still recorded as stock in the database. At UNDOF, the actual status of 3,342 items of non-expendable property, with a value of $29.71 million, did not match the data in the database.

162. **The Administration agreed with the Board's reiterated recommendation that all missions promptly investigate the discrepancies relating to non-expendable property and take appropriate measures to ensure that their asset records are accurate and reliable.**

163. The Department of Field Support commented that it had reminded missions to ensure that a physical inventory check of 100 per cent of non-expendable property was conducted before the end of the financial year and all missions were requested to reconcile information from physical inspection with those in the database and take action on discrepancies noted. The Department would reiterate its instructions on the management of non-expendable property items to missions.

Assets pending write-off and disposal

164. At 15 active missions under review, of the 359,009 non-expendable property items reflected in the database, 34,074 items (39,333 items in 2007/08), with a value of $121.29 million ($110.77 million in 2007/08), were pending write-off and/or disposal, accounting for 7 per cent of the total value of non-expendable property. The Board noted that at UNMIK, MINURSO, UNOMIG and UNLB, more than 10 per cent of non-expendable property items were pending write-off and disposal as at 30 June 2009, while at UNMIL and MONUC nearly 10 per cent were, as shown in table II.10.

Table II.10

Assets pending write-off and disposal as at 30 June 2009

(Thousands of United States dollars)

Mission	*Closing balance as at 30 June 2009*	*Pending write-off*	*Pending disposal*	*Total pending*	*Percentage of pending to total*
UNMIK	80 865	10 760	24 562	35 322	43.68
MINURSO	33 299	1 739	2 480	4 219	12.67
UNOMIG	22 466	1 421	1 166	2 588	11.52
UNLB	73 691	4 392	3 224	7 616	10.34
UNMIL	155 844	4 414	11 087	15 501	9.95
MONUC	252 243	8 478	16 251	24 729	9.80
UNMIT	50 258	1 367	2 118	3 485	6.93
UNIFIL	129 984	2 485	6 383	8 868	6.82
UNDOF	34 382	793	1 195	1 988	5.78
UNOCI	103 982	1 729	2 810	4 538	4.36
MINUSTAH	107 757	2 277	1 332	3 609	3.35
UNMIS	301 823	3 256	3 452	6 709	2.22
UNAMID	203 027	2 642	0	2 642	1.30
UNFICYP	15 677	108	59	167	1.06
MINURCAT	70 708	5	6	11	0.02
Total	**1 636 006**	**45 358**	**75 931**	**121 289**	**7.4**

Note: Based on the 2008/09 financial year-end inventory report provided by the Department of Field Support. The value of assets pending write-off and disposal were included in the closing balance of non-expendable property disclosed in financial statements.

165. Delay in write-off and disposal processes is one of the main reasons for a significant amount of obsolete or unusable non-expendable properties being reflected in the notes to the financial statements. It may therefore lead to overstatement or inaccuracy of the non-expendable property records at the end of the financial year.

Delays in write-off and disposal of non-expendable property

166. In its previous report (A/63/5 (Vol. II), para. 72), the Board, having noted delays in the write-off and disposal process, recommended that the Administration expedite the process of write-off and disposal of non-expendable property. The Board noted that the Department of Field Support had issued a directive in January 2008 which required field missions to establish a proactive property disposal function and coordinate with other sections to identify and remedy the factors that are causing delays in the write-off cases. However, the backlogs and delays in write-off and disposal of non-expendable property remained significant.

167. As at 6 October 2009, there were 30,101 non-expendable property items pending write-off and disposal at the 15 active missions under review shown in annex XI. Included in this figure were 15,711 items with a total value of $63.72 million, or 52 per cent both in quantity and in value, which had been pending

disposal for a period of more than six months. According to the data provided by the Department of Field Support, it took 308 days on average to complete a disposal process through commercial sale, while the target timeline was 180 days. Some instances of backlogs and delays in write-off and disposal in missions are described below:

(a) At MONUC, 2,851 items were pending write-off as at 30 June 2009. A total of 281 non-expendable property items had not been disposed of for more than 12 months after they had been approved for write-off;

(b) At UNMIL, 633 items amounting to $1.53 million had been pending approval for disposal for more than six months as at 30 June 2009. A total of 971 items, with an acquisition value of $6.67 million, approved for disposal were not disposed of and were not removed from the database. Some items had been pending disposal for more than five years;

(c) At UNMIS, as at 1 August 2009, non-expendable property items valued at $3.69 million were pending write-off and disposal for a period of more than 12 months;

(d) At MINURSO, as at 27 August 2009, non-expendable property items, with a total value of $1.62 million, had been pending disposal for more than 12 months;

(e) At UNLB, as at 31 August 2009, 93 items with a value of $709,319 were pending write-off and the delays ranged from one to six years.

168. The Board is concerned that delays in write-off and disposal of non-expendable property results in extra storage cost. Furthermore, delays in the disposal of assets may affect the residual value or the selling price of the assets.

169. **The Board reiterates its previous recommendation that the Administration strengthen its monitoring on the write-off and disposal of non-expendable property at missions to ensure that appropriate measures are taken to expedite all pending write-offs and disposals.**

170. The Department of Field Support informed the Board that MONUC would expand the membership of the Local Property Survey Board to expedite the write-off cases. UNMIL had recently created a Property Management Section that was reviewing the business process to ensure that write-off and disposal of assets were carried out in a timely and efficient manner. UNLB had reminded the Self-Accounting Units to monitor and refer cases to the Local Property Survey Board for processing in a timely manner. At UNMIS, all pending cases within the Supply Unit were anticipated to be fully addressed by January 2010.

Stock ratios and surplus

171. In its previous report (A/63/5 (Vol. II), para. 225), the Board, having noted the high stock ratio of non-expendable property in missions, recommended that the Administration review the non-expendable property at all missions to ascertain the realistic quantities that should be held. For the period under review, high stock levels continued to exist throughout the missions.

172. According to the stock ratio guideline, it was recommended that the missions keep a stock ratio of 25 per cent for critical non-expendable property items, 13 per

cent for non-critical items, 10 per cent for non-essential items, 15 per cent for select information technology equipment and zero per cent for transport vehicles. In January 2008, the Department of Field Support required the missions to bring their stock ratio in line with the stock ratio guideline by the end of 2007/08.

173. The data from the database indicated an average stock ratio of 26 per cent at the missions as at 24 September 2009. In addition, 1,121 vehicles were kept in stock at 15 missions, whereas none should have been kept. The Board noted that the stock ratios of non-expendable property at UNAMID, MINURCAT and UNOMIG were 55 per cent, 50 per cent and 34 per cent, respectively, which were much higher than those determined by the Department of Field Support. The detailed average stock ratios at the missions are shown in annex XII.

174. With regard to non-expendable property kept in stock for a long time, the Department of Field Support required that there should be no non-expendable property kept in stock for more than 12 months. However, 31,148 non-expendable property items, or 32 per cent, of the total 96,508 non-expendable property stock had been kept in stock for more than 12 months. The details are shown in annex XIII.

175. The Department of Field Support also required the missions to declare all redundant non-expendable property as surplus in the database. Such property will be subject to redistribution to other missions and/or write-off action. Assets in good condition and above the recommended stock ratio as well as in stock for more than six months should be declared as surplus in the database. As at 24 September 2009, of the 45,589 non-expendable property items that should be declared as surplus in 15 missions, only 2,214 items, or 5 per cent in quantity, had been declared as surplus in the database. Furthermore, only 973 items, or 44 per cent of the total items declared as surplus, were in good condition. For example, of the 725 items of surplus declared by UNMIK, only 25 items, or 3 per cent, were in good condition. Details for all missions are shown in annex XIV.

176. At UNMIL, two aircraft tow motor vehicles with a total value of $776,486 had not been used since they were acquired approximately three years ago. These assets were exposed to unfavourable storage conditions, as there was no shelter for the assets. Similar observations were made in respect of an armoured vehicle with a value of $165,751 and other assets totalling $584,671.

177. At UNAMID, the stock ratios of 261 categories of non-expendable property were higher than 25 per cent, accounting for 75 per cent of the total categories. In addition, 985 vehicles, with a total value of $30.7 million, were kept in stock. Also kept in stock for more than 12 months were 8,441 non-expendable property items valued at $27.02 million, or 25.8 per cent in value. Furthermore, while 9,375 non-expendable property items should be declared as surplus, none was so declared as at the time of audit.

178. At UNMIS, the average stock ratio of the total 60,884 non-expendable property items was 30 per cent. There were 95 various vehicles with a total value of $8.38 million which were kept in stock for more than 12 months. A similar observation was made in respect of 10,826 non-expendable property items with a total purchase cost of $61.94 million, or 60 per cent of the total non-expendable property in stock. In addition, 8,286 non-expendable property items should be declared as surplus. However, only 444 items, or 5 per cent, had been so declared. Furthermore, 257 items among the total surplus, or 58 per cent in quantity, were not

in good condition. At UNMIT, stock ratios of 12 categories of non-expendable property exceeded the recommended ratios.

179. The Board emphasizes that high stock levels of non-expendable property will result in waste, deterioration and obsolescence as well as possible loss owing to theft. In addition, timely declaration of redundant assets in good condition as surplus will be an efficient way to make good use of assets. The Department of Field Support explained that the stock ratios were the Department's recommendations for missions' guidance. The uniqueness of a mission operation, mission-specific factors as well as the stage of the mission life cycle might dictate specific stock requirements which, in part, explained the identified variances in stock holdings.

180. **The Administration agreed with the Board's recommendation to (a) review the non-expendable property at all active missions in order to ascertain the realistic quantities that should be held, (b) identify and declare surplus assets in the system and (c) take appropriate measures to transfer all surplus assets to missions in need of them, to UNLB, or to dispose of them as appropriate.**

181. The Department of Field Support commented that the ratios contained in the guidance issued to missions were to be used as a baseline considering factors such as economic quantities, procurement lead times, reserves for scheduled maintenance, security concerns and projected mission lifespans. The missions would continue to review assets in stock to ensure that items were kept within the determined levels.

Fire prevention and safety

182. At UNAMID, there were no smoke/fire detectors and closed circuit television system in the warehouse of the Communications and Information and Technology Section in El Fasher, where assets with a total amount of $7.54 million were stored. In addition, a fire occurred at the Mission headquarters on 19 April 2009 that destroyed two warehouses and adjoining offices. The accident resulted in a loss of $3.4 million.

183. **The Administration agreed with the Board's recommendation that UNAMID install fire pre-warning systems in all warehouses.**

184. The Department of Field Support informed the Board that UNAMID was in the process of installing fire extinguishers and pre-warning systems in all warehouses. Furthermore, bimonthly checks would be conducted to ensure that all fire extinguishers and pre-warning systems were working. The Logistics Support Division would share the lessons learned from the fire incident with other missions to prevent the repetition of such occurrences in future.

12. Downsizing and liquidation

Downsizing at UNMIK

185. During the financial period 2008/09, the UNMIK staff complement was reduced by approximately 85 per cent, from 4,446 to 676. The drawdown of personnel was carried out within a short space of time and some staff members were only informed one month before their separation.

186. UNMIK did not establish a Management Review Committee and Joint Monitoring Committee. Rather, a Comparative Review Panel was set up by the Special Representative of the Secretary-General. The Panel determined whether staff members had to leave or not by comparing officials in the same rank or position and with a similar grade to each other based mainly on their performance as envisaged by the performance appraisal system for 2006/07 and 2007/08. This resulted in complaints from some staff members, since the comparative review process only considered staff in their existing functional title/occupational group, which may lead to anomalies and perceptions of unfairness.

187. **The Administration agreed with the Board's recommendation to document the lessons learned from the UNMIK reconfiguration and incorporate this into operating policies.**

188. The Department of Field Support concurred that the lessons learned from the UNMIK experience should constitute the basis for further policy discussions. The Department requested UNMIK to follow the established performance management procedures.

Database access

189. At UNOMIG, 36 staff members, or 59 per cent of the total active users, had access to both processing and approving the transactions in the database. In addition, some staff members had left the Mission, but their names had not been removed from the database. The Mission explained that additional privileges had been assigned to certain staff members at the express request of the Chief of Mission Support and it was limited to approving in the database what the Chief had approved in hard copy.

190. **The Administration agreed with the Board's recommendation that UNOMIG remove from the database staff members who had left the Mission.**

191. The Department of Field Support explained that UNOMIG had since revoked the database access of staff members who had left the Mission.

13. Strategic deployment stocks

192. As at 30 June 2009, the strategic deployment stocks amounted to $94.78 million, an increase of 8.15 per cent compared with $87.64 million as at 30 June 2008. Table II.11 shows the movement of strategic deployment stocks in 2008/09.

Table II.11

Movement of strategic deployment stocks in 2008/09

(Thousands of United States dollars)

Opening balance	87 644
Purchases	53 203
Received from other missions	—
Transfers	(45 147)
Written-off and sold	(85)
Adjustments	(831)
Closing balance	94 784

Note: Based on the financial year-end inventory report for financial year 2008/09 provided by the Department of Field Support.

193. As at 30 September 2009, 647 items valued at $4.46 million had been in stock for more than five years; 2,817 items of electronic equipment valued at $12.4 million had been in stock for more than 12 months; and 474 strategic deployment stock items valued at $2.64 million had exceeded their life expectancy. This indicates that within strategic deployment stock inventory, a large portion was on hand for a long period even though peacekeeping operations have recently undergone significant growth, which could have given rise to utilization of old strategic deployment stock items. This is further confirmed by the observation on the issuing of strategic deployment stocks and life expectancy discussed below.

194. The Department of Field Support indicated that it had issued a directive requiring the field missions to check whether their requirements could be satisfied from existing strategic deployment stock items and to procure assets where their particular needs could not be satisfied from strategic deployment stocks.

195. **The Board recommends that the Administration strengthen the monitoring in respect of slow-moving strategic deployment stocks.**

196. The Department of Field Support commented that it considered strategic deployment stock items as new when issued, regardless of how long the items were held in UNLB, until recorded as received by a mission, with the exception of certain expendable property items, such as medical supplies, which had specific expiration dates determined by the manufacturer.

Issuing of strategic deployment stocks

197. At UNLB, the Board noted that most recently acquired items were issued to the missions, which resulted in older items remaining in stock. As at 30 July 2009, 1,012 items of strategic deployment stock valued at $5.41 million had been in stock since 1 July 2007. However, 5,294 items of such stocks in the same categories had been procured and issued to the missions during 2007/08 and 2008/09. This practice could result in deterioration and obsolescence of the earlier strategic deployment stocks in stock.

198. **The Board recommends that the Administration ensure that UNLB issue items on a first-in-first-out basis to avoid possible deterioration and obsolescence of strategic deployment stocks.**

199. The Department of Field Support commented that it employed the inventory management best practice policy of first-in-first-out, so that the earliest acquired items in stock were dispatched first. UNLB would be reminded to enforce the first-in-first-out principle fully for the management of strategic deployment stocks.

Life expectancy

200. A total of 163 items of strategic deployment stocks valued at $735,980 that were received by UNAMID had exceeded their life expectancy, with the longest being over six years. Furthermore, 5 first aid kit paramedic bags with drug and 10 first aid trauma kits exceeded life expectancy by 26 months and 35 months, respectively, when they were delivered from UNLB to UNAMID.

201. **The Board recommends that the Administration ensure that UNLB establish a monitoring mechanism to prevent strategic deployment stocks from being held beyond their life expectancy.**

202. The Department of Field Support confirmed that a number of expendable elements of trauma kits had expired. Action had been taken with the vendor to ensure that deployments of strategic deployment stock medical kits contain only expendable items with a sufficient period of remaining useful life. All expired items in the trauma kits that formed the fly-away component of strategic deployment stocks had been removed and were being replaced.

14. Contingent-owned equipment

Fuel consumption monitoring

203. The fuel of the contingent-owned equipment is provided and paid for by the United Nations. The Department of Field Support issued a directive in 2005 requiring the missions to record the odometer/hours run meter readings of contingent-owned equipment as part of the verification inspection process and establish a pattern of fuel usage for each type of equipment to determine standard usage rates. However, the contingent-owned equipment databases did not show some readings of the odometer/hours run meters. Furthermore, no standard usage rates for such equipment were established.

204. **The Board recommends that the Administration develop measures to monitor fuel consumption of contingent-owned equipment.**

205. The Department of Field Support commented that it would, in consultation with missions, review the policy to determine if it continues to be of assistance to missions and, if not, reissue instructions accordingly.

Submission of verification reports

206. At MONUC, 12 verification reports were not forwarded to Headquarters within the time frame as per the contingent-owned equipment standard operating procedures in order to facilitate the reimbursements of the troop-contributing countries. The Mission explained that delays arose when some of the parties who should sign the verification report were not always available and, as a result, the verification reports could not be submitted to the Department of Field Support.

207. **The Administration agreed with the Board's recommendation that MONUC comply with the requirements of the Contingent-owned Equipment Manual to submit the verification reports to Headquarters within the deadline.**

208. The Department of Field Support informed the Board that it had sent a facsimile to the Mission and stressed the importance of the submission of verification reports in a timely manner.

Discrepancies between the verification reports and the verification worksheets

209. There were instances at MONUC where discrepancies occurred between the verification worksheets and the verification reports. In three verification worksheets, there was no indication about whether the equipment was serviceable or not, whereas the items were recorded as serviceable in the verification reports. In 11 verification reports, the quantities stated as verified did not tally with those in the verification worksheets.

210. **The Administration agreed with the Board's recommendation to ensure that MONUC reconcile the verification reports with the details of the actual quantity verified as per verification worksheets.**

211. The Department of Field Support informed the Board that it had reminded the Mission to ensure that an audit trail of the reconciliation between the quantities declared on the worksheets and those in the verification reports was documented and retained.

Major equipment

212. At MONUC, 26 items of major equipment listed in the memorandum of understanding had not been supplied by the contingents.

213. **The Board recommends that the Administration, in conjunction with troop-contributing countries, ensure that all memorandums of understanding are updated to reflect items available to each mission.**

214. The Department of Field Support commented that it had discussed, in conjunction with the Department of Peacekeeping Operations, the discrepancies between the verification reports and the memorandums of understanding with the troop-contributing countries. With the agreement of those countries, the relevant memorandums of understanding were amended.

Verification of water treatment plants

215. Various inconsistencies were identified at MONUC in connection with the verification of water treatment plants. It was not always possible to confirm that verifications had indeed taken place and whether the results of verifications were accurate and properly recorded.

216. The Mission explained that in cases where the water treatment plants were not serviceable and the water was not suitable for human consumption, the MONUC Engineering Section purified the water for the contingents or supplied the water to them.

217. **The Administration agreed with the Board's recommendation that MONUC (a) perform quarterly verifications to determine the serviceability of water treatment plants provided by contingents and (b) implement procedures**

to regularly update the verification reports with the results of the water treatment plant verifications.

218. The Department of Field Support informed the Board that MONUC had since established a post for a Military Water Specialist who will assist the Engineering Section in the verification process. Any water treatment plants found not to be serviceable by the Engineering Section during inspections were reported to the Contingent-owned Equipment Unit and reflected accordingly in the verification report which would be processed for reimbursement.

Operational readiness inspection

219. During the period under review, while UNMIS should have conducted at least two operational readiness inspections a year in accordance with the Contingent-owned Equipment Manual, it conducted only one owing to a shortage of staff. The inspection was completed in June 2009, as scheduled, but the inspection report was not finalized as at the time of audit.

220. **The Board reiterates its recommendation that UNMIS conduct the operational readiness inspections in accordance with the Contingent-owned Equipment Manual.**

221. The Department of Field Support commented that UNMIS had since submitted to the Department of Field Support in July 2009 the operational readiness inspections report for the period from January to June 2009. The report for the period from July to December 2009 was expected to be submitted to the Department in January 2010.

15. Vehicle fleet management

222. At 30 June 2009, there were approximately 25,062 vehicles in peacekeeping missions. Total expenditure for fuel, oil and lubricants was $377.02 million in 2008/09.

Vehicle occupancy survey

223. UNIFIL and MINURSO did not conduct any vehicle occupancy surveys since their establishment, while UNMIS did not conduct a survey during 2008/09. The purpose of the survey is to improve the management of the use of mission vehicles.

224. **The Administration agreed with the Board's recommendation to ensure that all missions conduct periodic vehicle occupancy surveys.**

225. The Department of Field Support commented that it would stress strict adherence to the established procedures regarding the conduct of vehicle occupancy surveys at the missions. Nevertheless, the Department stated that such surveys might not be advisable at remote team sites where carpooling might not be feasible.

Replacement of vehicles

226. At MONUC, vehicle mileage ranged from 33,897 to 558,802 km. While some vehicles exceeded the maximum mileage for replacement (140,000 km), they had not been replaced.

227. At UNMIL, there were 192 vehicles with mileage in excess of the maximum limit, while 875 vehicles exceeded their useful lives. In addition, the maintenance cost of vehicles with high mileage had exceeded the average cost of maintenance for similar vehicles. The Mission explained that vehicles were still maintained according to normal manufacturer specifications. However, no evidence was provided to indicate that UNMIL had monitored the maintenance cost of vehicles with high mileage.

228. **The Board recommends that the Administration ensure that all missions perform a cost analysis for the vehicles with high mileage and decide whether to replace such vehicles, taking account of the missions' specific circumstances.**

229. The Department of Field Support commented that the vehicle replacement criteria were minimum requirements and did not preclude the exercise of judgement based on individual circumstances. The Department, in conjunction with the missions, is working towards replacing vehicles through the usual budget and acquisition process.

CarLog system

230. At UNDOF, 64 vehicles did not have mileage readings owing to inadequate installation of the CarLog system, while at UNMIL, there were no procedures in place to generate and review CarLog system reports.

231. **The Administration agreed with the Board's recommendation that UNDOF expedite the installation of the CarLog system and make full use of the information of the system.**

232. **The Administration also agreed with the Board's recommendation that UNMIL implement procedures to generate and review the information in CarLog as part of monitoring vehicle usage.**

233. The Department of Field Support informed the Board that UNMIL had since used CarLog to notify users of service intervals. On reaching a given mileage, CarLog activated an alarm to notify the driver. UNMIL would implement a follow-up mechanism to ensure that the alarm was not ignored by users. UNDOF had since installed the CarLog system in all vehicles and most of the material handling equipment, and would implement procedures to utilize the system to monitor fuel consumption on a weekly basis.

Material for workshop

234. At MONUC, vehicles were kept in the workshops for long periods owing to the lack of spare parts. The Mission explained that there was a shortage of fast moving items and new deliveries were either consumed immediately or were sometimes insufficient.

235. At MINURCAT, only one of six workshops met the minimum infrastructure requirements. Furthermore, there were 47 off-road vehicles in the workshops, of which 38 were kept in the workshops over 30 days. The Mission explained that the shortage of workshop staff and slow procurement of spare parts had contributed to the longer-than-necessary holding of the 47 vehicles.

236. **The Board recommends that the Administration ensure that MONUC and MINURCAT make efforts to keep sufficient material for workshops to reduce the vehicle waiting period.**

237. The Department of Field Support commented that MONUC had since taken steps to secure fast moving spare parts from two downsizing missions (UNMEE and UNMIK). MONUC had also submitted requisitions for vehicle spare parts, tyres, or batteries. MINURCAT had since established a detailed operational plan for the continued development of its infrastructure and support services, and had aligned its human and material resources accordingly.

Safety

238. At MONUC, 12 vehicles were not equipped with such safety equipment as first aid kits, fire extinguishers and spare wheels, while at UNMIT, the Traffic Safety Committee had not been established in compliance with the Surface Transport Manual, and the Drivers' Handbook had not yet been finalized. In addition, the number of vehicle accidents at UNMIT had increased from 345 in 2006/07 to 529 in 2008/09, indicating that circumstances at the Mission leading to accidents needed to be reviewed.

239. **The Board recommends that the Administration ensure that (a) MONUC equip all vehicles with adequate safety equipment and (b) UNMIT finalize the Drivers' Handbook as soon as possible and establish a Traffic Safety Committee.**

240. The Department of Field Support commented that MONUC had since maintained a first aid kit and fire extinguisher inspection card in each vehicle's maintenance folder. UNMIT planned to publish its Drivers' Handbook by the second quarter of 2010.

Strategic fuel reserves

241. According to the Department of Peacekeeping Operations/Department of Field Support Fuel Operations Manual, the Mission should maintain the strategic fuel reserve at the level of 30 days of supply under normal circumstances. A shortage of reserve fuel may be a critical limitation in the event of an emergency or interruption of supplies. MONUC, however, did not maintain such a reserve and the fuel contracts in effect for 2009 did not provide for strategic fuel stock. The Mission explained that that was because it had not had storage facilities to keep strategic fuel stock.

242. A similar observation was made in UNMIL, where only operational fuel supplies were maintained. The Mission explained that the ground fuel contract had expired at the end of December 2008 and had not subsequently been renewed. Therefore, the Mission had been procuring ground fuel by way of spot purchases (that is, fuel purchases that provided at least 15 days' consumption) since January 2009.

243. At UNAMID, the actual quantity of diesel fuel had been lower than the required 2.2 million litres of strategic fuel reserves during the period from December 2007 to May 2009. For example, as at the end of January 2009, the quantity of diesel fuel held by the Mission was only 31,208 litres, or 1.42 per cent of the required amount.

244. **The Board reiterates its previous recommendation that the Administration ensure that all missions take steps to maintain the strategic fuel reserve.**

245. The Department of Field Support informed the Board that MONUC had since issued a new request for proposal which included the provision for the strategic fuel stock reserves. UNMIL had conducted a local solicitation which included a strategic fuel stock of 2.7 million litres of diesel for contingency purposes in accordance with the UNMIL fuel contingency plan. At UNAMID, the delay in the establishment of the strategic fuel reserve was due mainly to the delay in land acquisition for the construction of the hub, security issues and cumbersome customs and clearance procedures.

Fuel consumption

246. At MINURCAT, no analysis of fuel consumption of individual United Nations-owned generators had been conducted during 2008/09. The fuel consumption reports merely indicated total fuel consumption and total running hours. Furthermore, one monthly fuel consumption report showed that the total running hours of two generators linked to the same fuel tank were negative (-1,977) hours.

247. At MINURSO, the fuel consumption data of generators at nine team sites was based on estimation rather than actual consumption. At some team sites, the fuel consumed remained the same for several weeks. For instance, the weekly generator fuel consumption in the Smara team site remained 1,750 litres in seven weeks from 10 November 2008 to 28 December 2008.

248. At UNDOF, there was no analysis of vehicle actual fuel consumption against the manufacturer's estimated fuel consumption or against vehicles of the same type taking account of the age of the vehicle. The fuel consumption report of all 17 armoured personnel carriers in use in 2008/09 revealed that the average fuel consumption of carriers ranged from 53.35 litres/100 km to 192.72 litres/100 km. Other anomalies were also noted.

249. **The Board reiterates its previous recommendation that the Administration ensure that all missions strengthen their monitoring of fuel consumption patterns.**

250. The Department of Field Support commented that MINURCAT was improving its fuel management, including the integration of users and providers in accounting for fuel. MINURSO planned to replace all substandard tanks with international-standard tanks that had flow meters and dip sticks to facilitate the monitoring of fuel consumption of generators. UNDOF had taken corrective action to ensure that no further discrepancies occurred.

Emergency response plan

251. UNIFIL and UNMIT did not formulate the emergency response plan in their Fuel Unit, as required by the Department of Peacekeeping Operations/Department of Field Support Fuel Operations Manual.

252. **The Administration agreed with the Board's recommendation that UNIFIL and UNMIT formulate the emergency response plan as soon as possible and keep it up to date in accordance with the Department of**

Peacekeeping Operations/Department of Field Support Fuel Operations Manual.

253. The Department of Field Support commented that UNIFIL and UNMIT had since formulated the draft emergency response plan and had anticipated the completion of that project during the first quarter of 2010.

16. Rations management

Rations Manual

254. The Rations Manual had not been updated to reflect the ongoing policy guidance and the changeover to the new United Nations rations scale, including the implementation of a system of menu plans and recipe cards.

255. **The Administration agreed with the Board's recommendation to update the Rations Manual to reflect changes of the United Nations rations scale and food order methods.**

256. The Department of Field Support commented that it was updating the Rations Manual by setting up a working group of food professionals from field missions and Headquarters. The working group would complete its update by the third quarter of 2010.

Standard operating procedures on rations management

257. At MONUC, the rations management standard operating procedures had not been approved. MONUC indicated that the Mission was in the process of signing a new contract with the supplier. The standard operating procedures were dependent on the terms of the contract and the finalization of the procedures was extended to December 2009.

258. **The Board reiterates its previous recommendation that the Administration ensure that MONUC expedite the approval of the rations management standard operating procedures.**

259. The Department of Field Support informed the Board that MONUC was reviewing the current draft standard operating procedures, which would be finalized and issued during the first quarter of 2010.

Monitoring and inspection of rations

260. At UNFICYP, the delivery quantity of 12 food items was different from the order and the contractor did not notify UNFICYP in advance in writing of any proposed substitutions or variations of food. The contractor also did not obtain prior written approval from the mission designated officer for any substitution, as required in the contract. Furthermore, a food safety report was not provided by the subcontractors of the contractor and the contractor did not extend its hazard analysis and critical control point to its subcontractors for the safety of food.

261. **The Administration agreed with the Board's recommendation that UNFICYP comply fully with the requirements of the rations contracts relating to substitutions or variations of food rations as well as food safety reports.**

262. The Department of Field Support informed the Board that UNFICYP had since held monthly performance meetings with the contractor to ensure that the contractor

complied with the terms and conditions relating to the delivery in accordance with the acceptable performance levels.

Rations reserve stocks

263. At UNMIS, the contractor was required to maintain a 14-day supply as rations reserve. However, in May and June 2009, the contractor did not maintain the required rations reserve under 104 ration items, or 52 per cent of the total 200 ration items. UNMIS explained that the contractor was not sure about the continuity of the contract since the contractor and the Procurement Division could not reach consensus on the prices of providing rations for the Mission. Therefore, the contractor was reluctant to supply sufficient rations reserve.

264. **The Board recommends that the Administration ensure that UNMIS, in cooperation with the Procurement Division of the Secretariat, make every effort to require the contractor to maintain sufficient rations reserve, as required by the contract.**

265. The Department of Field Support informed the Board that it had since drawn the contractor's attention to the rations reserve requirement. In light of the extension of the UNMIS contract to July 2010, the contractor had been required to build up the required rations reserve with immediate effect.

Storage management

266. At UNMIS, a number of deficiencies in the temperature control of some rations storage in El Obeid were noted. These included (a) the non-functioning thermometer of the frozen-food container, (b) the higher than the required standard temperature in the frozen-food container, (c) the lack of thermometer in the fresh food container and (d) the failure to record the temperature of the container, as required.

267. At UNMIT, there was insufficient space to store the fresh products in a Formed Police Unit, while in the Baucau Regional Support Centre the storage temperature for meals-ready-to-eat did not meet the requirement specified.

268. **The Board reiterates its previous recommendation that the Administration ensure that UNMIS and UNMIT comply strictly with the requirements for the storage of rations, especially in relation to temperature control.**

269. The Department of Field Support commented that UNMIS had since addressed the issue of temperature controls, in particular at the contingent sites and throughout the contractors' supply chain. UNMIT had implemented a monitoring mechanism, including temperature control devices, to ensure compliance with the storage conditions for composite ration packs.

17. Air operations

Aviation budget

270. As at 30 June 2009, there was a fleet of 285 aircraft, consisting of 197 rotary-wing and 88 fixed-wing machines. During 2008/09, the approved air operations budget was $592.9 million and actual expenditure was $565.9 million, accounting for 95 per cent of the budget.

271. The total budgeted flight hours were 137,163, while the actual hours utilized were 115,301 hours, or 84 per cent of the total. The Board noted that the utilization of total flight hours at UNMEE, UNOMIG, MINUSTAH, UNAMID and MONUC was lower than 80 per cent of the budget. As a component of the total flight hours, the total excess flight hours utilized was 2,268, or 3,519 hours (61 per cent) less than the 5,787 hours budgeted. Annexes XV and XVI provide breakdowns per mission of funds and flight hours budgeted in comparison to actual usage.

272. Overall, there was a 15.94 per cent underutilization of actual flight hours compared with budgeted hours, while MONUC and UNAMID accounted for 21.38 per cent and 21.65 per cent of underutilization, respectively. A further seven missions recorded underutilization in excess of 450 hours each. This is an indicator that despite the Administration's previous efforts to address the operational issues that led to underutilization, there is a need for further refinement of the underlying assumption.

273. At UNAMID, there was significant underutilization of certain air assets. There were three helicopters in the Medical Evacuation Unit during 2008/09. A total of 700 flying hours was budgeted for each helicopter per year. In 2008/09, the actual flying hours of the three helicopters were 47, 71 and 101, respectively, totalling only about 10 per cent of the budgeted flying hours. The Mission explained that the positioning of three medical evacuation helicopters was necessitated owing to the absence of required medical facilities in Darfur.

274. At MINURSO too the Board noted a consistent trend in underutilization of budgeted excess hours. The actual excess flying hours were 67 per cent, 36 per cent and 65 per cent of the budgeted excess flying hours in 2006/07, 2007/08 and 2008/09, respectively. The Mission explained that the unutilized balance was due to fewer fixed-wing aircraft flights carried out to the southern team sites than initially planned and the reduced number of VIP and liaison flights conducted within and outside the Mission area. Furthermore, the utilization of excess flight hours at UNMIL and MONUC was lower than 40 per cent of the budget during 2008/09.

275. **The Board recommends that the Administration ensure that all missions address the underutilization of budgeted flying hours.**

276. The Department of Field Support commented that forecasting the utilization rate of helicopters for casualty and medical evacuation purposes could not be exact owing to the nature of emergency situations. It was preferable to have sufficient capability on the ground than to be faced with a shortage when a crisis occurred. Notwithstanding that fact, UNAMID had reduced the budgeted flying hours for each aircraft from 700 in the 2009/10 budget to 360 in the proposed 2010/11 budget submission.

Aviation safety

277. At MONUC, the operational risk management concept was delayed owing to the vacancy of the post of Chief of Aviation, Movement Control and Engineering Sections. The Mission explained that the Aviation Safety Unit had implemented an operational risk management process based on monitoring of all aviation related issues and hazards identified through the creation of an action items list, which used the principles of operational risk management. Moreover, several steps in the implementation process had been activated and were functioning adequately.

278. **The Board recommends that the Administration ensure that MONUC implement the operational risk management process and ensure that, wherever necessary in other missions, implementation steps are also taken.**

279. The Department of Field Support informed the Board that MONUC had started training in the field of operational risk management during mid-2009 and should be able to integrate it into the existing aviation processes during 2009/10.

280. At MONUC, a high number of aviation incidents were reported during 2008/09. The Mission provided a number of reasons for the occurrence of such incidents, including (a) the size and complexity of MONUC operations, (b) vacancy rates and lack of adequately qualified and trained personnel, (c) last-minute changes to flight schedules, (d) the lack of adequate air traffic control equipment and staff, (e) insufficient airspace management and (f) the absence of adequate oversight of operators and lack of cockpit discipline.

281. At UNMIL, 27 air incidents involving 12 aircraft occurred during 2008/09. Two aircraft accounted for 26 per cent and 19 per cent, respectively, of the total incidents. In addition, on 30 January 2009, one aircraft was overloaded, with cargo of 5,400 kg, in excess of the cargo manifest of 13,000 kg.

282. **The Board recommends that MONUC and UNMIL take appropriate measures to address the risks which give rise to aviation incidents, so that the incidents can be reduced.**

283. The Department of Field Support informed the Board that MONUC had since trained over 100 staff members from the Aviation, Movement Control and Security Section in the reporting process and culture. That had resulted in increased induction and briefing of aircrews in reporting and hazard awareness. At UNMIL, preventive controls and air safety strategies had been put in place to identify hazards, assess the associated risks and identify control measures necessary to reduce the risks.

Fuel costs recovery

284. At UNMIL, follow-ups were not performed regularly to recover the fuel costs from the air operators of test and non-revenue flights. As at 30 June 2009, the total recoverable costs of $345,750 were outstanding, of which $168,190 was outstanding for six months.

285. At UNMIS, 282,871 litres of aviation fuel consumption for 2008/09 were identified as non-revenue flight consumption for maintenance and other uses. The associated cost was to be recovered from the contractor. However, this was not done at the time of audit.

286. **The Board recommends that the Administration ensure that (a) UNMIL perform regular follow-ups on outstanding balances relating to recoverable fuel costs with air operators and that (b) UNMIS obtain reimbursement for non-revenue flight fuel consumption.**

287. The Department of Field Support concurred that UNMIL should increase the frequency of follow-up on the recovery of fuel costs from air operators and stated that the Mission would routinely monitor and clear long accounts receivable from air operators. UNMIS was in the process of collecting the data and supporting documents for the recovery of the cost of fuel consumed on non-revenue flights.

Emergency response

288. MINURCAT did not prepare an emergency response plan specific to the sectors and had not prepared a search and rescue plan, as stipulated in the Aviation Manual. The Mission also did not acquire rescue and accident investigation kits owing to delays in the procurement process. The absence of sector-specific plans may hamper the capacity of the sectors to effectively manage emergencies, or may result in an uncoordinated response. In addition, the unavailability of the required kits could negatively affect the Mission's timely response to emergencies.

289. **The Administration agreed with the Board's recommendation to ensure that MINURCAT (a) develop an emergency response plan specific to the sectors as well as the search and rescue plan, in compliance with the Aviation Manual, and (b) expedite the procurement of rescue and accident investigation kits.**

290. The Department of Field Support confirmed that the plans were being reviewed at the Mission level and anticipated that the sector emergency response/search and rescue plans would be promulgated by the second quarter of 2010.

Management and evaluation of air charter agreements

291. At MONUC, the Board was not provided with evidence that the performance of the air charter operators was evaluated based on the deliverables agreed upon with the air charter operators, as provided for in section 4.18 of the standard operating procedures for the Contract Management Section. MONUC indicated that air charter operators were evaluated on the basis of the general performance evaluation module provided by Headquarters. However, certain evaluations had not been fully completed and submitted to Headquarters.

292. **The Administration agreed with the Board's recommendation that MONUC, in consultation with Headquarters, strengthen measures for management and evaluation of air charter agreements.**

293. The Department of Field Support commented that MONUC had since carried out the quarterly performance evaluations of the air charter operators and was in the process of submitting the performance reports.

Signature in air cargo manifests

294. At UNAMID, of a sampled 783 air cargo manifests, 608, or 78 per cent, were not signed by the Movement Control Unit. This is an indicator of insufficient monitoring of the cargo transportation.

295. **The Board recommends that the Administration ensure that UNAMID sign all air cargo manifests, as required by the standard operating procedures of the Movement Control Unit.**

296. The Department of Field Support informed the Board that UNAMID had designated liaison officers in each Team Site and developed terms of reference for the officers with a view to improve the day-to-day handling of cargo manifesting. The training of liaison officers was ongoing so as to improve their skills.

18. Information and communications technology

Information security

297. The information and communications technology security, business continuity and emergency preparedness policy issued by the Department of Field Support requires missions to establish a disaster recovery and business continuity plan in order to back up critical information and communications technology resources and data for protection and restoration of information systems in case of disaster or evacuation.

298. At MONUC, the disaster recovery and business continuity plan was issued in October 2008, with an exclusion stating that the Mission's high-level business continuity plan had not been developed at the time of submission of the document. The plan focused on network facilities and computing services but did not cover other aspects of the Mission. MONUC also did not have an approved information security policy. Only information security guidelines were in place. In addition, the guidelines were not fully implemented and communicated to all users, and users were not required to sign to indicate commitment to adhere to the guidelines.

299. **The Board recommends that the Administration ensure that MONUC develop a comprehensive business continuity and disaster recovery plan as well as an information security policy.**

300. The Department of Field Support explained that the overall disaster recovery and business continuity plan as well as the information security plan of MONUC would be completed by the first quarter of 2010.

Control management

301. The following weaknesses in password control for the operating system and the Sun System at UNMIK and MONUC were noted:

(a) The requirement with regard to the password minimum length and alphanumeric characters was not defined;

(b) The password history was not defined and the password change was not enforced;

(c) Audit logs were not activated and reviewed on a regular basis to identify unsuccessful attempts to gain access to the system;

(d) The system did not automatically lock when there was a period of inactivity.

302. **The Board recommends that the Administration ensure that all missions review the password access controls and make the necessary amendments to strengthen such controls.**

303. The Department of Field Support commented that the missions would enforce password policy by locking monitors when there was a period of inactivity, especially for the Sun System. The next version of the Sun System could allow the enforcement of the mandatory use of both alpha and numeric characters, which would be implemented during the first quarter of 2010.

304. At MONUC, changes to software were only made by information and communications technology personnel; no other users appeared to have access to the

production environment. However, no logs were kept of changes made to the system. There was therefore a risk that unauthorized changes to the system could be made without being detected. The Information and Communications Technology Unit also had no regular procedure to identify and delete inactive user accounts. That created a risk that unauthorized users might gain access to the system.

305. **The Administration agreed with the Board's recommendation to ensure that MONUC (a) maintain a change control log so that changes to the system are documented and reviewed, and (b) implement procedures to regularly identify and resolve all inactive user accounts.**

306. The Department of Field Support stated that MONUC had reminded the Communications, Information and Technology Section to implement a centralized change management system to track the documentation and authorization of changes to the information technology systems. Meanwhile, MONUC had since removed all inactive accounts from the system. A monitoring mechanism had also been implemented to ensure that the accounts of staff members leaving the Mission were deactivated in a timely manner.

Communication availability

307. UNLB leased four lines linking Headquarters for voice and data communications, of which two lines had the annual average availability (that is, the time available for voice and data communications) of 66 per cent and 74 per cent, respectively. The average availability of the two lines was 10 per cent in September, 10 per cent in October and 6 per cent in November 2008. In addition, one of the two lines was broken down for the entire month of December 2008. UNLB stated that Headquarters had intervened to improve the availability of the lines.

308. **The Board recommends that the Administration ensure that UNLB, in cooperation with Headquarters, improve the performance of the leased lines to ensure the smooth communication between UNLB and the Headquarters.**

309. The Department of Field Support informed the Board that, in conjunction with UNLB, it diligently monitored the link performance to ensure that actions at the appropriate levels were taken as soon as issues were noticed. The feedback from UNLB and appropriate interventions at Headquarters, had resulted in nearly 100 per cent availability of the links throughout 2009.

Policies and procedures

310. At UNMIK and UNMIL, the policies and procedures relating to information and communications technology systems had not been finalized. These policies and procedures are communicated through pop-ups and broadcast e-mails only.

311. **The Administration agreed with the Board's recommendation that UNMIK and UNMIL finalize the policies and procedures on the communications and information technology system.**

312. The Department of Field Support informed the Board that UNMIK had confirmed that the policies and procedures had been promulgated and posted on its Intranet in September 2009. In addition, the projects at UNMIL would be completed during the first quarter of 2010. Once the policies and procedures were approved,

UNMIL would put the appropriate mechanism in place to make them available to users at all times.

Capacity-building

313. At UNMIK, the members of the Information and Communications Technology Review Committee, which acts as a governance body to the Computer Information Technology Services, had left the Mission before or during 2007/08 and were not replaced. In addition, UNMIS did not establish the Information Security Unit and did not assign the Information Security Coordinator, the Access Control System Administrator or the Security Systems Administrator, as suggested by Headquarters.

314. The absence of the Information and Communications Technology Review Committee and Information Security Units would impact adversely the information and communications technology governance structure of the Mission specifically with regard to the overall strategy, update of the system and implementation of actions concerning information and communications technology.

315. **The Administration agreed with the Board's recommendation that (a) UNMIK appoint new members to the Information and Communications Technology Review Committee and that (b) UNMIS establish an Information Security Unit and assign the Information Security Coordinator, the Access Control System Administrator and the Security Systems Administrator.**

316. The Department of Field Support commented that UNMIK had implemented the recommendation relating to the composition of the Information and Communications Technology Review Committee. At UNMIS, the recruitment of the new staff members was currently under way and once they were on board, the information security responsibilities would be assigned accordingly.

19. Human resources management

Vacancy and turnover rates

317. The overall vacancy rates were 16 per cent and 35 per cent for stable missions and start-up missions, respectively, which were beyond the established benchmark vacancy rates of 15 per cent and 20 per cent, respectively. Details are shown in annex XVII. In addition, as at 30 June 2009, the average vacancy rate of senior- and middle-level posts was 29 per cent compared with 36 per cent as at 30 June 2008. Details are shown in annex XVIII. High vacancy rates were also addressed by the Office of Internal Oversight Services during its horizontal audit of human resources management, as discussed in detail further in the present report.

318. The continued high vacancy rate could result in undue demands being placed on existing staff, leading to a high staff turnover rate as well as errors remaining undetected. It would also place a burden on the delivery of mission mandates and the proper functioning of internal control systems.

319. At UNMIS, as at 30 June 2009, the vacancy rate was 16 per cent, compared with 17 per cent as at 30 June 2008, while at MONUC, the number of vacant posts was 26 at the senior management level, representing 35 per cent of the total authorized posts. At the middle management level, there were 120 vacant posts, which represented 28 per cent of the authorized posts.

320. At UNMIL, there were seven vacant posts for the senior management level, which represented 21 per cent of the total authorized posts. At the middle management level, there were 39 vacant posts, representing 18 per cent of the authorized posts. A similar observation was made at UNOCI, where the vacancy rate for international staff was 19 per cent.

321. At UNIFIL, there were 189 vacant posts, of which 40 were international posts and 149 were national posts. A total of 136 posts of civilian personnel had been vacant for more than 2 years, with the longest vacancy being 10 years.

322. The Administration explained that the following factors had contributed to the high vacancy rate at field missions: (a) the growth of the new missions to which mission staff moved; (b) conditions at field missions, which were not as attractive as those by other local companies; and (c) lack of qualified candidates with mission experience.

323. UNIFIL also stated that the mission had recently undergone a staffing review and a total of 103 unneeded national posts were slated for abolition, following which the overall vacancy rate would probably be reduced to below 10 per cent.

324. **The Administration agreed with the Board's reiterated recommendation to take urgent measures to fill vacancies so as to enable the missions to execute their mandates effectively.**

325. The Department of Field Support commented that it had initiated several measures (a new talent management system software, introduction of occupational group managers to manage rosters and improved outreach) aiming to address high vacancy rates in the field. It highlighted section II of the recent General Assembly resolution 63/250, on contractual arrangements and harmonization of conditions of service, which it expected to increase the attractiveness of field service as well as streamline and simplify staff administration.

Recruitment lead time

326. The Board's review of recruitment lead time across the missions for local and international staff indicated that missions faced difficulties in meeting the established time targets to complete recruitment actions. In many instances, the delays in meeting the targets were encountered throughout the recruitment process.

327. **The Administration agreed with the Board's reiterated recommendation that all missions take appropriate measures to reduce recruitment lead times.**

328. The Department of Field Support commented that it had reformed the selection process. Under the new system, the Department provided field missions with suitable candidates endorsed by a central review body. The Mission would make selections from the proffered list of candidates and initiate on-boarding procedures. That approach was expected to reduce recruitment process lead times dramatically.

Post classification

329. Missions make post classification requests to the Department of Field Support when a new post is established or the duties and responsibilities of the post have changed substantially. From 1 June 2008 to 8 October 2009, the Department received a total of 2,027 post classification and reclassification requests, of which

288, or 14 per cent, had been completed at the time of the audit. The remaining 1,739 cases had been pending for an average period of 210 days.

330. The review and approval of post classification cases of UNDOF, UNFICYP, UNLB, UNOCI and UNIFIL was observed to be a long process, and as a result, many cases were not yet approved. Delays in dealing with the post classification requests may adversely affect the operation of peacekeeping.

331. The Department of Field Support indicated that the workload concerning post classification was disproportionate to the number of staff assigned to classification, thereby causing delays. It further stated that since the Office of Human Resources Management delegated that authority to the Department of Field Support, the scope of classification had grown considerably. The Classification Unit within the Department of Field Support had also not yet reached full operational status since it had only one human resources officer in position.

332. **The Administration agreed with the Board's recommendation to expedite all requests for the classifications and reclassifications of posts at the various missions.**

Human resources action plans

333. MONUC, UNMIK and UNMIL did not have an approved human resources action plan in place in 2008/09.

334. **The Administration agreed with the Board's reiterated recommendation to ensure that all missions establish human resources action plans, as required by directives from the Department of Peacekeeping Operations and the Department of Field Support.**

335. The Department of Field Support stated that it was committed to continuously achieving the targets and was working with the Department of Peacekeeping Operations and the three missions to address the concern raised by the Board.

Performance appraisal system

336. At MONUC, the performance appraisals for 870 of the 1,176 international staff members (74 per cent) for 2008/09 were not completed. The performance appraisals for 520 of the 2,600 national staff members (20 per cent) were not completed by 11 August 2009. At UNMIL, the performance appraisals were not carried out for all employees, as not all staff members had registered on the electronic performance appraisal system (e-PAS).

337. **The Board reiterates its previous recommendation that MONUC and UNMIL implement procedures to ensure that performance appraisals are completed and signed-off in a timely manner.**

338. The Department of Field Support commented that MONUC had made efforts to ensure that all backlogs from the last performance cycle were completed without further delay. UNMIL would continue to support the improvement of the e-PAS compliance percentage, through technical support and training, as well as by linking the renewal of staff contracts to the completion of performance appraisals.

Leave management

339. In January 2009, 39 balances totalling $102,375 were written off in accounts receivable. These relate to overpayments to retired/separated peacekeeping staff members. However, 190 other similar balances totalling $580,118, which existed prior to 2008, remained in the accounts of the missions. Most of these overpayments related to the unsatisfactory administration of attendance records.

340. **The Administration agreed with the Board's recommendation to ensure that all missions adhere strictly to the policy regarding the recording and monitoring of time attendance and reconcile the attendance records kept by the Human Resources Sections with those of the Finance Sections.**

341. **The Board also recommends that the Administration investigate all outstanding receivables relating to overpayment to peacekeeping staff members with a view to recovery.**

342. At MONUC, the following shortcomings were noted in the administration of time and attendance records:

(a) The Matrix system updated the personnel leave balance only after taking into account the leave that had been approved on the system. As at 30 June 2009, there were 4,700 hours leave involving 353 national staff pending approval in the Matrix system;

(b) A total of 410 staff members who had no details of leave balances were not included in the information used by the Finance Section to calculate accrued leave liabilities, as some of the regions at MONUC did not submit the staff members' accrued leave balances as at 30 June 2009. This resulted in the misstatement of accrued leave balances;

(c) A review of 20 sick leave transactions approved on the Matrix system revealed instances where the supporting document on leave did not agree with the number of days captured and approved on the system.

343. **The Administration agreed with the Board's recommendation to ensure that MONUC update the leave records in a timely manner in the Matrix system and that sick leave transactions are duly approved so as to ensure accurate calculation of leave balances.**

344. The Department of Field Support commented that MONUC had started to update all leave balances through the attendance record cards, to be followed by training on the use of the Matrix system for staff, scheduled for the first quarter of 2010.

Training plan

345. At MINURCAT, among the 68 budgeted external training courses, 24 (35 per cent) were cancelled. In addition, the Mission approved 41 other courses. MINURCAT explained that the training requirements submitted by sections were not always accurate and that resulted in courses being cancelled. The 41 courses had been approved on an exceptional basis owing to operational needs.

346. At UNDOF, of 52 budgeted training courses, 43 (83 per cent) were not implemented, while 70 other courses were approved. UNDOF explained that there had been instances where the management had had to participate in some workshops

or training programmes which were not budgeted but were deemed beneficial to the manpower development of its staff. That resulted in the approval of the 70 courses. However, no explanation was provided for the courses not being implemented.

347. **The Administration agreed with the Board's recommendation to ensure that MINURCAT and UNDOF develop realistic training plans and monitor their execution carefully.**

348. The Department of Field Support commented that UNDOF had strived to develop practical training plans based on the needs identified by programme managers. At MINURCAT, the low participation in external training was due mainly to the re-arrangement of work priorities, which made it impracticable for all staff members to participate in such training.

Induction training

349. Induction training is provided to Department of Peacekeeping Operations/Department of Field Support Headquarters personnel upon arrival in New York or to mission staff ideally before they commence their operational duties in the mission area. At the time of audit, there were eight peacekeeping missions where some civilian staff members did not complete their induction training courses. Details are shown in annex XIX.

350. **The Board recommends that the Administration ensure that civilian staff members complete their induction training before they commence their operations.**

351. The Department of Field Support commented that missions had since implemented a mandatory induction training programme for its newly deployed personnel. However, for operational reasons and other exigencies, some civilian personnel were not able to participate in the training on their arrival in the mission area.

Training monitoring

352. The Board noted that the Integrated Training Service in the Department of Peacekeeping Operations did not always perform adequate monitoring of missions' training budget development, training plan implementation and post-training evaluation. Details are as follows:

(a) The Integrated Training Service did not check whether the mandatory or recommended courses were included in missions' training budget and whether missions' training budget reflected their real training needs;

(b) At the time of audit, there was no efficient mechanism in the Service to collect and analyse the training data from field missions, making it difficult for the Service to maintain accurate, up-to-date and complete mission training data;

(c) There was no policy for missions to follow on how to conduct the post-training evaluation.

353. **The Administration agreed with the Board's recommendation to strengthen its monitoring in respect of missions' training budget development, training plan implementation and post-training evaluation.**

354. The Department of Peacekeeping Operations commented that the Integrated Training Service was currently developing (a) an electronic training management system which would enable all missions to better manage their training programmes and allow for standardized collection of data throughout missions and Headquarters, and (b) formal guidance on internal evaluation of peacekeeping training to improve consistency of approach.

Post-training management

355. At MINURCAT, of 79 staff members who participated in external training courses, only 8 (10 per cent) submitted post-training reports. At UNLB, of the 28 implemented training courses, only 16 had relevant supporting files. Some of the files were also incomplete.

356. MONUC had five mandatory training courses for all civilian staff. However, it could not be determined whether all the employees completed the courses since no records were kept of the training completed by staff members.

357. **The Administration agreed with the Board's recommendation to ensure that all missions strengthen their documentation and monitoring of training courses undertaken.**

358. The Department of Field Support commented that it would remind the missions to comply with the established procedures, while MONUC had introduced a tracking system.

20. Integrated mission planning process

359. The Board, in its report (A/63/5 (Vol. II), para. 435), indicated that the Administration had agreed with its recommendation that the Administration take steps to ensure that the integrated mission planning process guidelines are finalized as early as possible. The Board followed up on this recommendation and was informed that the first two guidance notes had been approved by the Integration Steering Group in March 2009 and thereafter endorsed by the Secretary-General. The guidelines for implementation of the process at the field level were under development and would be considered by the Steering Group during the fourth quarter of 2009. As a result, the Board was still unable to assess the effectiveness of the guidelines, as requested by the Advisory Committee on Administrative and Budgetary Questions (A/62/823, para. 22).

360. **The Board reiterates its recommendation that the Administration expedite the finalization of the integrated mission planning process guidelines and develop an implementation plan for the process as early as possible.**

361. The Department of Peacekeeping Operations informed the Board that the integrated mission planning process guidance package was under final review and approval, and would be promulgated by the end of first quarter of 2010.

21. Quick-impact projects

Project implementation

362. For 2008/09, nine missions established quick-impact projects, with a total appropriation of $10.75 million. According to the quick-impact project guidelines, the implementing agency has three months to complete the project once the funds

have been transferred. However, some missions did not complete the projects within the required time frame. The delay in implementing quick-impact projects leads to underspending and missed opportunities to assist and influence communities in which the mission functions. The details are as follows:

(a) At UNMIL, eight projects were not completed within the required three months;

(b) At MONUC, $1 million was allocated to quick-impact projects for 2008/09. However, only $169,562 was expended. A total of 96 quick-impact projects were approved, of which 15 were completed, while 30 were still ongoing, 4 were cancelled and 47 were not started as at 30 June 2009. Of the 30 ongoing projects, 2 had exceeded the three months timelines while of the 15 completed projects, 4 were completed after the three-month time frame;

(c) At UNIFIL, eight projects were not completed within three months, of which five were ongoing and three had been completed as at 28 July 2009. Of the five ongoing projects, three had been delayed for more than 100 days;

(d) At UNAMID, of the 49 approved quick-impact projects for 2008/09, 19 (39 per cent) were not completed within the time frame;

(e) At UNMIS, $1 million was allocated to 100 quick-impact projects for 2008/09. However, the Mission only approved eight projects, with a total amount of $154,280, or 15 per cent of the total approved budget. At the end of the financial year, only $68,107 of the budget for quick-impact projects was disbursed, as a result of which 93 per cent of the budget remained unexpended. Of the eight approved quick-impact projects, two were completed and six were still ongoing as at the time of audit. In addition, of the 150 approved quick-impact projects during the past three financial years, 95 were completed, 23 were ongoing and 32 had been cancelled as at the time of audit.

363. **The Board reiterates the previous recommendation that the Administration ensure that all missions take appropriate measures to ensure that quick-impact projects are completed within the specified time frames.**

364. The Department of Field Support informed the Board that missions had encountered operational difficulties in the implementation of quick-impact projects, which were being addressed by measures to select proven implementing partners, as well as to train and consult regularly with them.

Project evaluation

365. The guidelines for quick-impact projects require that an annual evaluation of the overall projects should be carried out. UNIFIL and UNMIS did not carry out the evaluation during 2008/09, as required under the guidelines. In addition, UNMIS did not prepare progress reports, which was not in compliance with the relevant procedure.

366. **The Board recommends that the Administration ensure that UNIFIL and UNMIS adhere to the guidelines and procedures relating to quick-impact projects.**

367. The Department of Field Support concurred with the recommendation relating to the budget and implementation rates of quick-impact projects. UNMIS would

enforce the guidelines on quick-impact projects to expedite the implementation of projects and conduct an evaluation of its projects during the first quarter of 2010. UNIFIL had since prepared a detailed annual evaluation report on quick-impact projects.

22. Internal audit function

Vacancies

368. In its report (A/63/5 (Vol. II), para. 469), the Board noted that the vacancy rate of resident auditors as at July 2008 was 36 per cent and recommended that the Office of Internal Oversight Services expedite the filling of all resident auditor posts to ensure the effective internal audit coverage of all missions.

369. The Board noted an improvement in the vacancy rate of resident auditors during 2008/09. As at 31 August 2009, the overall vacancy rate was 23 per cent, including new posts that had recently been approved for support for AMISOM in July 2009. The vacancy rates are shown in annex XX.

Implementation of the audit plan

370. Of the 178 assignments planned for 2009, 108 were completed by the end of the year, representing 61 per cent of the planned assignments, compared with 32 per cent in 2007 and 55 per cent in 2008. It is expected that audit planning will be dynamic and respond to changing circumstances both in audit resources and auditee needs, and that carry-over of reports will take place from year to year. However, the Board noted same low levels of completion of planned audits. Details are shown in table II.12.

Table II.12
Implementation of the audit workplan of the Office of Internal Oversight Services in 2007, 2008 and 2009

Year	*Planned audits*	*Completed audits*	*Percentage of completion*
2007	201	65	32
2008	179	99[a]	55
2009	178	108	61

Note: Based on data provided by the Office of Internal Oversight Services.

[a] Including 14 audits for which the draft reports had been issued.

371. The Board considered the detailed statistics of certain missions and noted trends in cancelled audits and delays reflected in the statistic on completed audits. While the Office of Internal Oversight Services applies a risk-based approach to audit planning and links such plans to its resource availability, the delay or cancellation of assignments does lead to lower levels of coverage and assurance provided by internal audit, or delays in providing the same.

372. **The Board reiterates its previous recommendation that the Office of Internal Oversight Services continue to monitor the workplans of the resident auditors carefully so as to ensure that the audits are executed and finalized in a timely manner.**

373. The Office of Internal Oversight Services commented that it had been holding regular meetings with chief resident auditors to closely monitor the implementation of the workplan since April 2008. Moreover, quarterly projects and review of workplans had been implemented. In addition, not all planned assignments could be completed as at 31 December; in general, 25 per cent of the assignments in a given annual plan would be carried forward to the next year. The assignments were cancelled in order to respond to management requests and to reprioritize Internal Audit Division audit resources so as to focus on emerging higher risk areas.

Internal audit reports

374. The audit manual of the Office of Internal Oversight Services requires all reports to be issued within 75 working days from the completion of field work. The lead time analysis on those finished 2008 audit assignments revealed that it took an average of 97 days between the field work end date and the draft issue date, and an average of 70 days between the draft report issue date and the final report issue date. In other words, it took an average of 167 days to issue the final reports after the completion of field work.

375. The Office of Internal Oversight Services explained that the audits in missions took longer to complete owing to the rest and recuperation taken by mission staff and that in many instances requests from the Office for information and records or discussion with Mission managers had to await the return of concerned staff from rest and recuperation and other leave, which resulted in the prolonging of the completion date of audit reports. Moreover, milestones were established at the time of planning the audit, which were not in themselves deadlines; rather, they were best estimates based on what was known at the time of planning the audit assignment. The milestones might not always be achieved, as it was more important to ensure in-depth coverage of the audit subject and completion of the audit tests than to adhere to established deadlines/milestones.

376. The Board holds the view that there is a risk that delayed reports would not reflect the conditions that prevailed during the audit and/or that conditions might have changed significantly with the result that the effort and results obtained by the audit might be negated. In addition, delayed reporting would also result in a backlog of audits.

377. **The Board reiterates its previous recommendation that the Office of Internal Oversight Services ensure that the resident audit offices observe the deadline for issuing audit reports, or revise the estimates of completion times in line with realistic and professional targets.**

378. The Office of Internal Oversight Services commented that it would improve the timeliness of issuance of audit reports and provide additional training for auditors on project management and the drafting of audit reports.

Status of implementation of recommendations of the Office of Internal Oversight Services

379. According to the data provided by the Office of Internal Oversight Services, during 2008/09, the Office issued 749 recommendations at the mission level, of which 486, or 65 per cent, had been implemented as at 16 November 2009. During

2007/08, the Office issued 672 recommendations, among which 496, or 74 per cent, had been implemented by the same date. Details are shown in annex XXI.

23. Internal audit findings

380. Some of the key findings contained in the report of the Office of Internal Oversight Services on peacekeeping operations for the period from 1 January to 31 December 2008 (A/63/302 (Part II)) are detailed as follows:

(a) In the horizontal audit of human resources management for peacekeeping missions, the Office held that various initiatives implemented by the Department of Field Support to address the high vacancy rates were not fully effective. Moreover, the Office identified 110 posts for which no recruitment action had been taken for more than two years as at 31 August 2008 and recommended that the Department monitor vacant posts in field missions on a continuous basis to ensure that appropriate action is taken to fill vacancies and assess whether there is a need for those 110 posts. Some delays were noted in the processing of job applications by the Field Personnel Division, which were due mainly to staffing constraints and deficiencies in the Galaxy system;

(b) In the audit of the local committee on contracts in 11 peacekeeping missions, the Office found that not all committee members and alternates, who by the nature of their function had direct access to confidential procurement information, had filed a financial disclosure form with the United Nations Ethics Office, as required by the Secretary-General's bulletin on financial disclosure and declaration of interest statements (ST/SGB/2006/6). The audit also found that contrary to the United Nations Procurement Manual and good practice (i) three missions had not promptly communicated the names of the members of the local committee on contracts to Headquarters officials, (ii) members of the committee were not always independent, as on occasion these individuals were also major requisitioners whose procurement cases were presented to the committee, (iii) the information and documentation contained in procurement case files were not sufficient to allow the local committee on contracts to deliberate properly or to make informed decisions, and (iv) seven of the missions audited by OIOS had not established tracking systems to monitor the local committee on contracts pending actions and recommendations;

(c) In the horizontal audit of the procurement of core requirements in 10 peacekeeping missions, the Office noted that some missions had not fully complied with a delegation of authority statute, which required that missions submit a report within a specific time frame to the Department of Field Support and the Department of Management with the procurement of core requirements exceeding $200,000. Non-compliance with reporting requirements could impede effective monitoring of the delegation of authority and risk abuse of authority. The same audit revealed that UNMIL, MONUC and UNMIT had not determined if core requirements could be procured under existing systems contracts. A 2007 revision of the delegation of authority on core requirements states that if goods or services required are available through already established United Nations systems contracts, such contracts should be used. There was no evidence that prior to its deliberations, the local committee on contracts had ensured that this condition was met. Failure to determine if core requirements are already available in existing systems contracts could result in substantial inefficiencies and overexpenditure;

(d) In the audit of management of a major contract with a supplier in UNAMID, the Office held that overall, the management of the contract was inadequate, and this had resulted in incomplete delivery of works and services under the contract. Furthermore, the Office pointed out that the weak internal controls had exposed the Organization to significant financial risks. Specifically, (i) the prevailing circumstances under which the contract was established indicated a number of uncertainties yet the contract did not indicate the respective responsibilities of the United Nations and the contractor in the event of impediments in its execution, (ii) the governance and management of the contract were poor owing to the lack of preparedness for the contract, (iii) invoices and charges from the contractor were not adequately verified owing to the lack of criteria for verifying service delivery and inadequate documentation to support charges, (iv) an overpayment of $5.3 million was discovered, (v) delivery of contract equipment had been hampered by the contractor delivering items to wrong locations and because of delays in performing receipt and inspection checks, (vi) contract equipment costing $3.3 million was delivered but not used throughout the duration of the contract, as the host Government did not provide approval for its use, (vii) the Mission did not put in place adequate internal controls to monitor the performance of the contractor, and (viii) the maintenance of contract files and other records at UNAMID was in general poor, with several incidences of missing records in the contract files.

C. Disclosures by management

1. Write-off of losses of cash, receivables and property

381. The Administration informed the Board that in accordance with financial rule 106.9, property losses of $12.53 million ($11.07 million in 2007/08) had been written off during 2008/09, which were caused mainly by accidents, malfunction and losses. In accordance with financial rule 106.8, losses amounting to $219,755 ($30,824 in 2007/08) had also been written off in respect of cash and accounts receivable. The amount of $219,755 included amounts considered irrecoverable, cash losses and overpayments.

2. Ex gratia payments

382. As required by financial regulation 5.11, the Administration reported to the Board three ex gratia payments amounting to $13,666.90 with regard to peacekeeping operations for the period under review. A payment of $4,404.16 was made by UNMIK to a military personnel who was medically repatriated, a payment of $2,262.74 was made to a civilian who was injured during a gunfire exchange between MINUSTAH personnel and others, for her medication and financial support, and a payment of $7,000 was made to another civilian whose spouse was killed during the same gunfire exchange, for funeral costs.

3. Cases of fraud and presumptive fraud

383. In accordance with paragraph 6 (c) (i) of the annex to the Financial Regulations and Rules of the United Nations, the Administration reported to the Board seven cases of fraud and presumptive fraud that occurred during the period under review, as follows:

(a) At MINUSTAH, a driver stole 251 litres of fuel and sold it on the local market for $119. At the time the security investigation was concluded, the driver was no longer working for MINUSTAH and $119 had been recovered;

(b) At MINUSTAH, an international staff member removed seven United Nations jerry cans of fuel from the logistics yard without prior authorization. Provisions for fuel fraud prevention were included into the standard operating procedures for fuel operations in MINUSTAH as a remedy for the weaknesses revealed in the system;

(c) At MINUSTAH, an individual contractor hired as a cleaner in the Engineering Section collected money from local people in exchange for promises of jobs at the Mission. The contractor's contract was terminated immediately and the Chief of Mission Support instructed that recruitment be centralized through the Personnel Section, while the Engineering Section was stopped from directly hiring individual contractors;

(d) At MINUSTAH, fuel fraud prevention inspections were carried out at NepBatt (Nepalese Battalion)-II Camp and the Nigerian Formed Police Unit Camp by mission and contingent personnel. They determined that contingents at the two camps could not account for 7,219 and 7,125 litres of diesel fuel, respectively. Contingents lacked adequate fuel equipment to measure the exact quantity of fuel issued, fuel issued was not recorded immediately and fuel log sheets were not maintained, as required. These factors had been identified to have facilitated the said two cases. Briefings about Fuel Unit requirements were conducted with senior military officers on the spot;

(e) At UNIFIL, one staff member manipulated his attendance sheet and fraudulently claimed 29 days of overtime and $1,026 of hazard pay. The said staff member resigned prior to the completion of the investigation and the amounts were fully recovered through his final pay. The automatic time and attendance monitoring tool were implemented and the post was proposed to be abolished;

(f) At UNMIT, $2,579 worth of fuel was being excessively used by the Government-owned generator at the Dili Airport control tower. The United Nations was providing fuel to the generator owing to its common usage of the control tower for United Nations and commercial flights. Two factors had been mentioned to have contributed to the excessive use of fuel: the generator was not under United Nations security contractors' surveillance; and international staff signed the docket without witnessing the delivery. As remedies, the Chief of Integrated Support Services requested that international staff members be assigned to witness the fuel deliveries. In addition, fuel deliveries to that generator were interrupted until clear ownership and responsibility for the fuel accounting was indicated.

384. The above-reported cases do not reflect the entire universe of fraud and presumptive fraud cases system-wide, as some cases may be under review by other offices or units and not yet reported to the Board. Attention is drawn to the report of the Office of Internal Oversight Services (A/63/302 (Part II)), in which several cases and statistics are reported, a fact that reinforces this conclusion.

D. Acknowledgement

385. The Board wishes to express its appreciation for the cooperation and assistance extended to its staff by the Secretary-General, the Under-Secretary-General for Management, the Under-Secretary-General for Peacekeeping Operations, the Under-Secretary-General for Field Support, the Under-Secretary-General for Internal Oversight Services, the United Nations Controller and members of their staff, as well as to the staff at the missions.

(*Signed*) Terence **Nombembe**
Auditor-General of the Republic of South Africa
(Chairman, United Nations Board of Auditors)

(*Signed*) **Liu** Jiayi
Auditor-General of the People's Republic of China
(Lead Auditor)

(*Signed*) Alain **Pichon**
Acting First President of the Court of Accounts of France

3 February 2010

Annex I

Missions audited

Active peacekeeping operations

1. United Nations Peacekeeping Force in Cyprus (UNFICYP)
2. United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)
3. United Nations Interim Force in Lebanon (UNIFIL)
4. United Nations Mission for the Referendum in Western Sahara (MINURSO)
5. United Nations Observer Mission in Georgia (UNOMIG)
6. United Nations Interim Administration Mission in Kosovo (UNMIK)
7. United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)
8. United Nations Mission in Ethiopia and Eritrea (UNMEE)[a]
9. United Nations Mission in Liberia (UNMIL)
10. United Nations Operation in Côte d'Ivoire (UNOCI)
11. United Nations Stabilization Mission in Haiti (MINUSTAH)
12. United Nations Mission in the Sudan (UNMIS)
13. United Nations Integrated Mission in Timor-Leste (UNMIT)
14. United Nations Mission in the Central African Republic and Chad (MINURCAT)
15. African Union-United Nations Hybrid Operation in Darfur (UNAMID)
16. Support for the African Union Mission in Somalia (Support for AMISOM)

Special purpose accounts

1. Peacekeeping Reserve Fund
2. Support account for peacekeeping operations
3. United Nations Logistics Base at Brindisi, Italy (UNLB)
4. Peacekeeping after-service health insurance

Completed peacekeeping operations

1. United Nations Operation in Burundi (ONUB)
2. United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)
3. United Nations Transitional Administration in East Timor (UNTAET) and United Nations Mission of Support in East Timor (UNMISET)

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[a] UNMEE has been in liquidation phase since 31 July 2008.

4. United Nations Iraq-Kuwait Observation Mission (UNIKOM)
5. United Nations Mission in Bosnia and Herzegovina (UNMIBH)
6. United Nations Mission of Observers in Tajikistan (UNMOT)
7. United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH), United Nations Civilian Police Mission in Haiti (MIPONUH)
8. United Nations Mission in the Central African Republic (MINURCA)
9. United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)
10. United Nations Preventive Deployment Force (UNPREDEP)
11. United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group
12. United Nations Observer Mission in Liberia (UNOMIL)
13. United Nations Peace Forces (UNPF)
14. Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)
15. United Nations Mission in Haiti (UNMIH)
16. United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)
17. United Nations Observer Mission in El Salvador (ONUSAL)
18. United Nations Operation in Mozambique (ONUMOZ)
19. United Nations Operation in Somalia (UNOSOM)
20. United Nations Military Liaison Team in Cambodia (UNMLT)
21. United Nations Transitional Authority in Cambodia (UNTAC)
22. United Nations Transition Assistance Group (UNTAG)
23. United Nations Iran-Iraq Military Observer Group (UNIIMOG)
24. Special Account for the United Nations Emergency Force (UNEF) 1956
25. Ad Hoc Account for the United Nations Operation in the Congo (ONUC)

Annex II

Status of implementation of recommendations for the financial period ended 30 June 2008[a]

	Topic	*Period first reported*	*Implemented*	*Under implementation*	*Not implemented*	*Overtaken by events*	*Total*	*Reference in the present report*
1.	Disclosure of contributions in kind	2007/08		para. 17			1	reiterated
2.	Assessed contributions receivable	2006/07				para. 26 in 2007/08	1	
3.	Criteria for the creation of obligations	2007/08		para. 34			1	reiterated
4.	End-of-service liabilities — computation of accrued end-of-service liabilities	2007/08		para. 38			1	reiterated
5.	End-of-service liabilities — Policy for the computation criteria of unused annual leave and verification of end-of-service liabilities	2007/08		para. 42			1	
6.	Support account — Report on the backstopping requirements and development of an approach	2007/08		para. 65			1	
7.	Non-expendable property — delayed write-offs and disposal	2003/04		para. 72 in 2007/08			1	reiterated
8.	Results-based budgeting — quality control process for indicators of achievement	2007/08			para. 78		1	
9.	Results-based budgeting — SMART indicators of achievement — specific, measurable, attainable, realistic, and time-bound — UNLB, UNOMIG and UNMIL	2003/04		para. 79 in 2007/08			1	reiterated
10.	Results-based budgeting — portfolio of evidence — UNMIL	2007/08	para. 82				1	

Topic	*Period first reported*	*Implemented*	*Under implementation*	*Not implemented*	*Overtaken by events*	*Total*	*Reference in the present report*
11. Results-based budgeting — substantiate the actual numbers by the portfolio of evidence and compile and maintain centrally a portfolio of evidence — UNMIK and UNOCI	2007/08		para. 85			1	reiterated
12. Results-based budgeting — reinforce the use of Lotus Notes to gather portfolio of evidence — UNMIK	2006/07		para. 87 in 2007/08			1	
13. Management of cash, receivables and payables — long-outstanding receivables — UNMEE and MONUC	2007/08		para. 90			1	
14. Procurement and contract management — sole-source contract	2007/08			para. 103[b]		1	
15. Procurement and contract management — management fee for contracts — UNAMID	2007/08	para. 107				1	
16. Procurement and contract management — late submission for review	2007/08			para. 117[b]		1	
17. Procurement and contract management — acquisition strategy and procurement for catering service for UNIFIL	2007/08	para. 120				1	
18. Procurement and contract management — processing time delays at Headquarters	2007/08		para. 124			1	
19. Procurement and contract management — technical evaluation process	2007/08	para. 125				1	
20. Procurement and contract management — acquisition and procurement time frames — UNIFIL, UNAMID and UNMIS	2004/05		para. 129 in 2007/08			1	

Topic	Period first reported	Implemented	Under implementation	Not implemented	Overtaken by events	Total	Reference in the present report
21. Procurement and contract management — ex post facto cases	2007/08		para. 136			1	
22. Procurement and contract management — written record for the justification of ex post facto cases and delegation of authority — UNIFIL	2007/08	para. 138				1	
23. Procurement and contract management — technical evaluation	2007/08	para. 145				1	
24. Procurement and contract management — mandatory requirements of technical evaluation — UNIFIL	2007/08	para. 148				1	
25. Procurement and contract management — analyse whether procuring items in smaller lots could result in significant cost savings — UNAMID	2007/08		para. 152			1	
26. Procurement and contract management — opening and evaluation of the technical proposal — UNMIS	2007/08	para. 155				1	
27. Procurement and contract management — bid submission time frame — UNMIS, UNIFIL and UNAMID	2007/08		para. 160			1	reiterated
28. Procurement and contract management — preparation time frame for mandatory site visits	2007/08	para. 164				1	
29. Procurement and contract management — performance bonds	2007/08	para. 169				1	
30. Procurement and contract management — liquidated damages — UNIFIL, UNAMID and MINURCAT	2007/08		para. 174			1	reiterated

Topic	Period first reported	Implemented	Under implementation	Not implemented	Overtaken by events	Total	Reference in the present report
31. Procurement and contract management — monitor and report vendors' performance in a timely manner and file the vendor performance reports before contract extension — UNIFIL	2007/08	para. 180				1	
32. Procurement and contract management — implement procedures for the evaluation of vendor performance — MINURCAT	2007/08	para. 181				1	
33. Procurement and contract management — develop and implement suitable training plans for the procurement staff — UNMIL and UNMIK	2007/08	para. 184				1	
34. Procurement and contract management — expedite the recruitment of the vacant procurement positions — UNIFIL and UNOCI	2007/08		para. 187			1	
35. Procurement and contract management — vendor management	2007/08		para. 193			1	reiterated
36. Expendable property — recording and disclosure of expendable property	2007/08		para. 197			1	reiterated
37. Expendable property — physical counts and inventory records	2007/08		para. 199			1	reiterated
38. Expendable property — expendable property in excess of requirements — UNDOF	2007/08	para. 202				1	
39. Expendable property — storage control — MINUSTAH, MINURSO and UNMIT	2007/08		para. 206			1	

Topic	Period first reported	Implemented	Under implementation	Not implemented	Overtaken by events	Total	Reference in the present report
40. Expendable property — and warehouse management — MONUC	2007/08	para. 209				1	
41. Non-expendable property — physical verification by the property control and inspection units	2007/08		para. 217			1	reiterated
42. Non-expendable property — discrepancies and follow-up	2007/08		para. 222			1	reiterated
43. Non-expendable property — stock level ratios and surplus	2006/07		para. 225 in 2007/08			1	
44. Non-expendable property — surplus and missing generators — UNMIL	2007/08	para. 231				1	
45. Non-expendable property — unused air conditioners — UNMEE	2007/08	para. 233				1	
46. Non-expendable property — revise the threshold list for non-expendable property	2007/08		para. 238			1	
47. Non-expendable property — correctly classify expendable property and non-expendable property — UNMIS, UNAMID and UNDOF	2007/08		para. 242			1	
48. Non-expendable property — loss of customs clearance documents	2007/08	para. 246				1	
49. Strategic deployment stocks — financial disclosure	2007/08	para. 250				1	
50. Strategic deployment stocks — efficiency of deployment and replenishment of strategic deployment stocks	2007/08		para. 255			1	
51. Strategic deployment stocks — slow-moving strategic deployment stocks	2007/08		para. 259			1	

Topic	Period first reported	Implemented	Under implementation	Not implemented	Overtaken by events	Total	Reference in the present report
52. Contingent-owned equipment — develop specific guidelines for contingent-owned equipment inspections by the Maritime Task Force — UNIFIL	2007/08	para. 264				1	
53. Contingent-owned equipment — carry out operational readiness inspections — UNMIS	2007/08			para. 267		1	reiterated
54. Vehicle fleet management — vehicle accident rates	2007/08	para. 273				1	
55. Vehicle fleet management — CarLog system — UNAMID, UNMIS, MINURCAT and UNMIT	2007/08		para. 276			1	
56. Vehicle fleet management — submission of vehicle trip tickets and fuel receipt forms — UNAMID	2007/08		para. 280			1	
57. Vehicle fleet management — rotation and replacement of vehicles	2007/08		para. 289			1	
58. Vehicle fleet management — discrepancies concerning the use of vehicles — UNDOF, MINURCAT, UNAMID and UNLB	2007/08		para. 296			1	
59. Fuel management — maintain adequate stock levels of fuel for contingency purposes — MINURCAT and UNAMID	2007/08		para. 303			1	reiterated
60. Fuel management — unusual fuel consumption — UNDOF and UNAMID	2007/08		para. 307			1	reiterated
61. Fuel management — improve the monitoring of fuel consumption and develop standard operating procedures for fuel management — UNMIT	2007/08	para. 311				1	

Topic	*Period first reported*	*Implemented*	*Under implementation*	*Not implemented*	*Overtaken by events*	*Total*	*Reference in the present report*
62. Fuel management — implementation of the electronic fuel accounting system — UNAMID	2007/08			para. 314		1	
63. Rations management — storage management — UNMIT, MINURSO and MONUC	2007/08		para. 320			1	reiterated
64. Rations management — troop feeding strength — MONUC, UNMIT and UNDOF	2007/08	para. 323				1	
65. Rations management — approve the rations SOP and address the shortcomings in the rations management — MONUC	2007/08		para. 328			1	reiterated
66. Rations management — investigate discrepancies concerning the recording of rations and update the records in the Galileo system — UNIFIL	2007/08	para. 332				1	
67. Rations management — water equipment and water wells — UNAMID	2007/08		para. 336			1	
68. Air operations — rental costs and flight hours	2007/08		para. 339			1	
69. Air operations — basis for computing statistics of passengers travelling on United Nations aircraft — UNMIT	2007/08	para. 342				1	
70. Air operations — filing of manifests and accuracy of passenger statistics — UNAMID	2007/08	para. 345				1	
71. Air operations — utilize the amounts budgeted for the rescue, firefighting and meteorological services appropriately — MINUSTAH	2007/08		para. 348			1	

Topic	Period first reported	Implemented	Under implementation	Not implemented	Overtaken by events	Total	Reference in the present report
72. Air operations — specialized training for aviation staff — MINUSTAH	2006/07	para. 351 in 2007/08				1	
73. Air operations — aircraft deployment — UNAMID	2007/08	para. 354				1	
74. Air operations — delays in supplying aircraft — UNAMID	2007/08	para. 359				1	
75. Information and communications technology — information and communications infrastructure	2007/08		para. 363			1	
76. Information and communications technology — disaster recovery and business continuity — MINURCAT	2007/08	para. 365				1	
77. Information and communications technology — security for the server rooms — MINUSTAH	2007/08			para. 369		1	
78. Information and communications technology — application controls of the Sun and Mercury systems — UNMIK	2007/08	para. 372				1	
79. Information and communications technology — interface between the Sun and Mercury systems — UNMIK	2007/08	para. 374				1	
80. Information and communications technology — reconcile the obligations between the Sun and Mercury systems — UNMIK	2007/08	para. 375				1	

Topic	Period first reported	Implemented	Under implementation	Not implemented	Overtaken by events	Total	Reference in the present report
81. Information and communications technology — Galileo input application controls — UNMIL	2007/08	para. 379				1	
82. Information and communications technology — Lotus Notes accounts — UNIFIL	2007/08	para. 383				1	
83. Human resources management — vacancy and turnover rates	2005/06		para. 391 in 2007/08			1	reiterated
84. Human resources management — recruitment workplan — MINURCAT	2007/08		para. 392			1	
85. Human resources management — recruitment lead time — UNMIS, MONUC and UNMIL	2007/08		para. 398			1	reiterated
86. Human resources management — gender distribution	2005/06		para. 400 in 2007/08			1	
87. Human resources management — individual contracts — UNMIL	2007/08	para. 403				1	
88. Human resources management — family relationships — UNIFIL	2007/08	para. 407				1	
89. Human resources management — human resources action plans	2007/08		para. 411			1	reiterated
90. Human resources management — monitoring the execution of training plans — UNMIS and UNAMID	2007/08	para. 416				1	
91. Human resources management — management review committee — UNMIK, MINUSTAH, MONUC and UNMIL	2007/08		para. 419			1	

Topic	*Period first reported*	*Implemented*	*Under implementation*	*Not implemented*	*Overtaken by events*	*Total*	*Reference in the present report*
92. Human resources management — performance appraisals — MONUC	2007/08		para. 421			1	reiterated
93. Human resources management — mission subsistence allowance — UNOCI	2007/08		para. 424			1	
94. Human resources management — statistical analysis of misconduct	2007/08	para. 429				1	
95. Human resources management — oath of office — MONUC	2007/08	para. 432				1	
96. Integrated mission planning process — the finalization of the integrated mission planning process	2006/07		para. 435 in 2007/08			1	reiterated
97. Integrated mission planning process — implementation plan for the integrated mission planning process	2007/08		para. 439			1	
98. Integrated mission planning process — establishment of integrated mission planning teams	2007/08		para. 442			1	
99. Quick-impact projects — project implementation	2007/08		para. 448			1	reiterated
100. Quick-impact projects — quick-impact project guidelines	2005/06	para. 451 in 2007/08				1	
101. Resident auditors — implementation of the audit plan	2006/07		para. 463 in 2007/08			1	reiterated
102. Resident auditors — include all deferred audit assignments in the following year's workplan	2007/08	para. 467				1	
103. Resident auditors — vacancies in resident audit	2006/07		para. 475 in 2007/08			1	

Topic	*Period first reported*	*Implemented*	*Under implementation*	*Not implemented*	*Overtaken by events*	*Total*	*Reference in the present report*
104. **Resident auditors — observe the deadline for field work — UNMIS and UNMIL**	**2007/08**		**para. 481**			1	reiterated
105. **Resident auditors — improve the efficiency of reviewing draft reports**	**2007/08**		**para. 482**			1	
Breakdown							
As presented in 2007/08 report							
Prior years — reiterated in 2007/08		2	10	0	1	13	
New recommendations in 2007/08		40	46	6	0	92	
Total recommendations in 2007/08 report		**42**	**56**	**6**	**1**	**105**	
Percentage to total recommendations		**40**	**53**	**6**	**1**	**100**	

[a] *Official Records of the General Assembly, Sixty-third Session, Supplement No. 5* (A/63/5 (Vol. II)), chap. II.

[b] Not accepted by the Administration.

Annex III

Assessed contributions receivable by mission

(Thousands of United States dollars)

Active missions	*Financial year ended 30 June 2009*		*Percentage increase (decrease) compared with financial year ended 30 June 2008*	*Financial year ended 30 June 2008*	
	Amount	*Percentage to total*		*Amount*	*Percentage to total*
UNFICYP	15 584	1.03	(18.48)	19 117	1.21
UNEF/UNDOF	14 538	0.96	9.82	13 238	0.84
UNIFIL	33 065	2.19	(75.86)	136 995	8.69
MINURSO	48 182	3.19	(0.67)	48 508	3.08
UNOMIG	7 991	0.53	(22.68)	10 335	0.66
UNMIK	53 249	3.53	15.80	45 982	2.92
MONUC	165 276	10.94	19.96	137 772	8.74
UNMEE	13 549	0.90	(21.80)	17 326	1.10
UNMIL	50 804	3.36	81.22	28 034	1.78
UNOCI	34 639	2.29	(15.63)	41 056	2.60
MINUSTAH	100 411	6.65	31.21	76 529	4.85
UNMIS	85 812	5.68	192.37	29 350	1.86
UNMIT	11 257	0.75	(4.94)	11 842	0.75
MINURCAT	136 078	9.01	204.66	44 665	2.83
UNAMID	126 113	8.35	(63.40)	344 605	21.86
Support for AMISOM	57 391	3.80	—	—	—
Subtotal (active missions)	**953 939**	**63.17**	**(5.11)**	**1 005 354**	**63.77**
Subtotal (closed missions and special accounts)	**556 215**	**36.83**	**(2.61)**	**571 147**	**36.23**
Total	**1 510 154**	**100**	**(4.21)**	**1 576 501**	**100**

Note: Based on the audited financial statements.

Annex IV

Annual leave and repatriation liabilities as at 30 June 2009

(Thousands of United States dollars)

Mission	*Annual leave*	*Repatriation benefits*	*Total end-of-service liabilities (excluding after-service health insurance)*
UNFICYP	1502	851	2 353
UNDOF	797	932	1 729
UNIFIL	6 060	5 963	12 023
MINURSO	713	1 271	1 984
UNOMIG	863	936	1 799
UNMIK	2 488	2 842	5 330
MONUC	6 768	8 095	14 863
UNMEE	22	158	180
UNMIL	4 359	4 021	8 380
UNOCI	3 192	3 459	6 651
MINUSTAH	3 557	3 869	7 426
UNMIS	5 510	4 449	9 959
UNMIT	1 886	2 103	3 989
MINURCAT	2 516	1 839	4 355
UNAMID	6 085	3 989	10 074
Support for AMISOM	428	285	713
Active mission subtotal	**46 746**	**45 062**	**91 808**
UNLB	1 936	1 011	2 947
Support account for peacekeeping operations	14 379	14 681	29 060
ONUB	4	—	4
Closed mission subtotal	**4**	**—**	**4**
Total	**63 065**	**60 754**	**123 819**

Note: Based on the audited financial statements.

Annex V

Assets and liabilities of completed missions

(Thousands of United States dollars)

Mission	End of mandate	Cash[a]	Outstanding assessments	Liabilities	Surplus/(deficit) of cash over liabilities
		(1)	(2)	(3)	(1)-(3)
ONUB	December 2006	65 988	1 026	57 599	8 389
UNAMSIL	December 2005	72 007	2 071	67 311	4 696
UNMISET	May 2005	15 737	29 107	9 303	6 434
UNIKOM	October 2003	5 854	526	3 067	2 787
UNMIBH	December 2002	15 973	34 107	17	15 956
UNMOT	May 2000	4 018	4	894	3 124
MIPONUH	March 2000	190	19 400	7 481	(7 291)
MINURCA	February 2000	27	35 550	23 853	(23 826)
MONUA/UNAVEM	February 1999	24 349	35 008	1	24 348
UNPREDEP	February 1999	13 686	1 243	2 588	11 098
UNTAES	January 1998	14 726	8 743	—	14 726
UNOMIL	September 1997	5 908	8	902	5 006
UNPF	June 1997	92 215	142 399	3 433	88 782
MINUGUA	May 1997	—	145	125	(125)
UNMIH	July 1996	52 519	27	13 903	38 616
UNAMIR/UNOMUR	March 1996	26 455	1 341	—	26 455
ONUSAL	April 1995	6 484	317	2 677	3 807
ONUMOZ	December 1994	908	16 713	31	877
UNOSOM	March 1995	107	57 853	15 566	(15 459)
UNMLT	November 1994	274	—	107	167
UNTAC	March 1994	53	40 490	40 000	(39 947)
UNTAG	June 1991	17 657	21	12 030	5 627
UNIIMOG	June 1991	5 083	16	—	5 083
UNEF	June 1967	—	42 627	43 782	(43 782)
ONUC	June 1964	—	73 892	46 790	(46 790)
Total		**440 218**	**542 634**	**351 460**	**88 758**

Note: Based on the audited financial statements.

[a] Includes cash and term deposits as well as cash pool.

Annex VI

Procurement value by country or area (peacekeeping), 2008

(United States dollars)

Country or area	*Total*	*Percentage*
Afghanistan*	6 060 795	0.22
Algeria*	361 805	0.01
Angola*	16 841 986	0.62
Australia	16 592 631	0.61
Austria	9 086 292	0.33
Bahrain*	(2 332)	0.00
Belgium	3 956 582	0.14
Belize*	498	0.00
Botswana*	5 000	0.00
Brazil*	5 000	0.00
Bulgaria*	6 784 839	0.25
Burundi*	3 816 107	0.14
Cameroon*	65 937	0.00
Canada	53 824 111	1.97
Central African Republic*	473 798	0.02
Chad*	12 539 319	0.46
China*	22 466 497	0.82
Côte d'Ivoire*	31 093 385	1.14
Cyprus*	7 242 847	0.26
Czech Republic	4 190 550	0.15
Democratic Republic of the Congo*	115 026 391	4.20
Denmark	58 915 024	2.15
Djibouti*	34 802	0.00
Dominican Republic*	(3 523 054)	-0.13
Egypt*	6 378 997	0.23
Eritrea*	(1 209 177)	-0.04
Ethiopia*	2 387 374	0.09
Finland	2 071 916	0.08
Former Yugoslav Republic of Macedonia*	354 002	0.01
France	120 662 480	4.41
Georgia*	11 017 257	0.40
Germany	143 128 679	5.23
Ghana*	1 930 839	0.07
Greece	28 923	0.00
Haiti*	29 705 866	1.09
Hungary	2 452 355	0.09
India*	5 643 587	0.21

Country or area	*Total*	*Percentage*
Indonesia*	56 845	0.00
Iran (Islamic Republic of)*	3 197	0.00
Iraq*	4 419 343	0.16
Ireland	5 478 616	0.20
Israel*	22 739 797	0.83
Italy	223 786 907	8.17
Japan	74 455 762	2.72
Jordan*	59 024 387	2.16
Kazakhstan*	44 843 020	1.64
Kenya*	4 215 223	0.15
Kuwait*	18 686 156	0.68
Lebanon*	55 386 124	2.02
Liberia*	35 841 411	1.31
Malaysia*	2 371 837	0.09
Mauritius*	1 997 848	0.07
Morocco*	7 464 519	0.27
Nepal*	3 351 124	0.12
Netherlands	12 335 701	0.45
New Zealand	4 629 554	0.17
Nigeria*	278	0.00
Norway	17 610 324	0.64
Occupied Palestinian Territory*	184 391	0.01
Oman*	(44 164)	0.00
Pakistan*	6 351 486	0.23
Panama*	136 612 621	4.99
Philippines*	(6 742)	0.00
Portugal	716 587	0.03
Qatar*	1 002 365	0.04
Republic of Korea*	9 987 946	0.36
Russian Federation*	382 333 300	13.97
Rwanda*	228 976	0.01
Saudi Arabia*	5 296 182	0.19
Senegal*	21 951	0.00
Serbia*	9 479 741	0.35
Sierra Leone*	3 201 419	0.12
Singapore*	1 607 945	0.06
South Africa*	42 448 564	1.55
Spain	21 281 015	0.78
Sudan*	220 966 938	8.07
Sweden	7 443 450	0.27

Country or area	*Total*	*Percentage*
Switzerland	67 517 038	2.47
Syrian Arab Republic*	3 938 412	0.14
Thailand*	20 584 037	0.75
Timor-Leste*	6 276 058	0.23
Tunisia*	1 536	0.00
Turkey*	2 545 012	0.09
Uganda*	8 845 411	0.32
Ukraine*	50 808 248	1.86
United Arab Emirates*	21 173 784	0.77
United Kingdom of Great Britain and Northern Ireland	90 413 502	3.30
United Republic of Tanzania*	877 726	0.03
United States of America	326 426 499	11.92
Western Sahara*	33 564	0.00
Total	**2 737 664 678**	
***Developing and transition economies**	**1 470 660 181**	**53.72**

Note:

The data in this table was extracted from the Procurement Division website http://www.un.org/depts/ptd/08peace.htm on 29 January 2010. The website further indicates that:

1. With respect to procurement statistics on supply sources, it should be underlined that country of supply with regard to goods is determined on the basis of the location of the supplier, whereas in the case of services, it is determined on the basis of the location of the firm's headquarters;

2. Country assignments are based on the location of the supplier offering the goods, not on the country where the goods are actually produced. For more information on rules of origin, see the World Trade Organization website. Goods made in country A, but sold to the United Nations by a company based in country B, are attributed to country B. In this regard, it should be noted that $46 million in airline and shipping expenditures were attributed to the United States of America. A major part of these costs were ultimately remitted to non-United States carriers. In the case of air travel, these payments are ticketed through the United Nations Travel Agency and freight is charged through the freight forwarder based in New York;

3. There is no established convention for the designation of "developed" and "developing countries" or areas in the United Nations system. In common practice, Japan, in Asia, Canada and the United States of America in North America, Australia and New Zealand, in Oceania, and Europe are considered "developed" regions or areas. Designations of geographical regions or areas and transition countries are based on the composition of macrogeographical (continental) regions, geographical subregions and selected economic and other groupings as at 29 June 2006, as published by the Statistics Division of the Department of Economic and Social Affairs of the Secretariat;

4. This table represents both purchase orders issued by field missions against systems contracts, established by United Nations Headquarters, and other purchase orders raised under mission delegation of procurement authority.

Annex VII

Main categories of goods and services provided by systems contracts as at 30 September 2009

(Thousands of United States dollars)

Category	*Not-to-exceed amount*	*Percentage*
Field supply goods and services (e.g., fuel, rations, logistics services)	2 777 225	51
Communications and information technology	1 047 900	19
Engineering	899 306	17
Vehicles	486 716	9
Air charter service	110 559	2
Sea/surface freight forwarding and related services	81 950	2
Total	**5 403 665**	**100**

Note: Based on data provided by Procurement Division.

Annex VIII

Value of active systems contracts as at 30 September 2009, by geographical region and country

(Thousands of United States dollars)

Geographical region	*Value of contract*	*Percentage*
Africa		
Kenya	1 280	0.02
South Africa	17 152	0.32
Sudan	546 817	10.12
Uganda	18 320	0.34
Subtotal	**583 568**	**10.80**
Middle East		
Jordan	465	0.01
Lebanon	123 069	2.28
United Arab Emirates	418 019	7.74
Subtotal	**541 554**	**10.02**
Asia		
China	53 586	0.99
India	1 554	0.03
Israel	43 490	0.80
Japan	256 147	4.74
Republic of Korea	85 875	1.59
Turkey	172	—
Subtotal	**440 824**	**8.16**
Europe and CIS		
Austria	20 759	0.38
Czech Republic	52 202	0.97
Denmark	167 899	3.11
Finland	6 333	0.12
France	193 321	3.58
Germany	28 155	0.52
Ireland	3 160	0.06
Italy	569 718	10.54
Monaco	507 343	9.39
Netherlands	23 189	0.43
Norway	27 776	0.51
Russian Federation	22 513	0.42
Spain	6 416	0.12
Sweden	64 838	1.20

Geographical region	*Value of contract*	*Percentage*
Switzerland	968 664	17.93
United Kingdom of Great Britain and Northern Ireland	185 650	3.44
Subtotal	**2 847 937**	**52.70**
North America		
Canada	15 132	0.28
United States of America	914 251	16.92
Subtotal	**929 383**	**17.20**
Oceania		
Australia	43 458	0.80
New Zealand	16 932	0.31
Subtotal	**60 390**	**1.12**
Total	**5 403 655**	**100**

Note: Based on data provided by Procurement Division.

Annex IX

Distribution of ex post facto cases by the Department of Field Support, the Department of Peacekeeping Operations and missions in 2008/09

(United States dollars)

Department/mission	*Number of cases*	*Amount*
DFS	3	2 560 225
DPKO	2	3 627 001
MINURCAT	2	17 854 330
MINURSO	1	687 000
MINUSTAH	4	19 110 391
MONUC	3	6 746 683
UNAMID	4	1 576 932
UNFICYP	1	(1 542 244)
UNIFIL	6	12 967 270
UNLB	1	389 977
UNMIK	2	683 441
UNMIL	4	48 167 385
UNMIS	9	8 110 959
UNOCI	3	12 799 440
Support for AMISOM	1	35 000 000
Total	**46**	**168 738 789**

Note: Based on data from the Headquarters Committee on Contracts database.

Annex X

Expendable property by mission as at 30 June 2009

(Thousands of United States dollars)

Mission	*Total available value*
MINURCAT	11 808
MINURSO	3 893
MINUSTAH	25 412
MONUC	42 095
UNOCI	23 270
UNAMID	39 833
UNDOF	3 384
UNFICYP	2 115
UNIFIL	24 130
UNLB	27 242
UNMEE	312
UNMIK	7 966
UNMIL	39 406
UNMIS	104 124
UNMIT	9 854
UNOMIG	3 139
Total	**367 981**

Note: Provided by the Department of Field Support.

Annex XI

Non-expendable property pending write-off and disposal as at 6 October 2009

(Thousands of United States dollars)

Action	*Quantity of items*	*Percentage in quantity*	*Value*
Pending disposal	18 799	62	69 419
Pending write-off	11 302	38	53 940
Total	**30 101**	**100**	**123 360**

Note: Based on the Galileo report as at 6 October 2009.

Annex XII

Average stock ratio of non-expendable property in 15 active missions as at 24 September 2009

Mission	*Quantity of all non-expendable property (Items)*	*Non-expendable property in stock (Items)*	*Average stock ratio (Percentage)*
MINURCAT	16 884	8 517	50.46
MINURSO	6 656	700	10.35
MINUSTAH	27 449	4 848	17.67
MONUC	56 426	9 950	17.63
UNOCI	25 215	3 744	14.85
UNAMID	57 502	31 988	55.63
UNDOF	6 953	844	12.14
UNFICYP	4 866	595	12.23
UNIFIL	21 556	2 954	13.70
UNLB	7 332	1 077	14.69
UNMIK	18 658	3 911	20.96
UNMIL	29 931	4 836	16.05
UNMIS	60 645	17 335	28.57
UNMIT	14 736	2 167	14.71
UNOMIG	3 702	1 268	34.25
Total	**358 511**	**94 734**	**26.42**

Note: Based on the Galileo system report.

Annex XIII

Details of non-expendable property in stock for more than 12 months in 15 active missions as at 6 October 2009

Missions	*Total non-expendable property in stock (Items)*	*Non-expendable property in stock over 12 months (Items)*	*Percentage*
MINURCAT	8 319	1 394	16.76
MINURSO	699	145	20.74
MINUSTAH	5 660	1 745	30.83
MONUC	9 794	1 330	13.58
UNOCI	3 741	1 785	47.71
UNAMID	30 927	8 186	26.47
UNDOF	846	145	17.14
UNFICYP	575	199	34.61
UNIFIL	2 681	641	23.91
UNLB	1 102	242	21.96
UNMIK	3 934	1 335	33.93
UNMIL	4 462	2 624	58.81
UNMIS	20 182	10 622	52.63
UNMIT	2 190	713	32.56
UNOMIG	1 396	42	3.01
Total	**96 508**	**31 148**	**32.30**

Note: Based on the Galileo system report.

Annex XIV

Details of surplus assets of 15 active missions as at 24 September 2009

Mission	*Possible surplus*	*Declared surplus*	*Percentage of declared surplus to possible surplus*	*Good surplus*	*Percentage of good surplus to declared surplus*
MINURCAT	5 476	—	—	—	—
MINURSO	169	30	17.75	8	26.67
MINUSTAH	2 505	56	2.24	14	25.00
MONUC	3 645	80	2.19	59	73.75
UNOCI	1 079	386	35.77	323	83.68
UNAMID	19 314	—	—	—	—
UNDOF	141	—	—	—	—
UNFICYP	127	7	5.51	2	28.57
UNIFIL	557	50	8.98	43	86.00
UNLB	371	—	—	—	—
UNMIK	1 420	725	51.06	25	3.45
UNMIL	1 717	2	0.12	2	100.00
UNMIS	7 709	721	9.35	376	52.15
UNMIT	605	129	21.32	113	87.60
UNOMIG	754	28	3.71	8	28.57
Total	**45 589**	**2 214**	**4.86**	**973**	**43.95**

Note: Based on the Galileo system report.

Annex XV

Air operations — expenditures and flight hours for 2008/09

(Thousands of United Sates dollars)

		MINURCAT	*MINURSO*	*MINUSTAH*	*MONUC*	*UNOCI*	*UNAMID*	*UNFICYP*	*UNIFIL*	*UNMEE*	*UNMIL*	*UNMIS*	*UNMIT*	*UNOMIG*	***Total***
Total rental and operations cost	Approved rental operations budget	39 709	9 169	20 482	180 392	38 923	128 278	1 346	6 398	2 401	49 990	104 283	10 197	1 350	**592 918**
	Actual rental operations expenditure	39 436	9 444	20 209	153 138	39 952	128 062	1 323	7 701	1 731	48 651	105 800	9 356	1 099	**565 902**
	Variance	-274	275	-273	-27 254	1 029	-216	-23	1 303	-670	-1 339	1 518	-841	-251	**-27 016**
	Variance (percentage)	-0.69	3.00	-1.33	-15.11	2.64	-0.17	-1.69	20.37	-27.89	-2.68	1.46	-8.25	-18.59	**-4.56**
Flight hours	Budgeted	6 726	4 320	6 300	39 273	7 904	28 096	1 320	2 040	824	12 074	18 897	2 710	892	**131 376**
	Actual	6 401	4 109	5 499	31 603	8 036	21 478	1 296	2 646	294	10 748	18 057	2 227	640	**113 034**
	Variance	-325	-211	-801	-7 671	133	-6 618	-24	606	-530	-1 327	-840	-483	-253	**-18 342**
	Variance (percentage)	-4.83	-4.89	-12.71	-19.53	1.68	-23.55	-1.85	29.70	-64.30	-10.99	-4.44	-17.83	-28.31	**-13.96**
Excess flight hours	Budgeted	385	1 028	1 160	1 492	356	—	—	180	—	785	401	—	—	**5 787**
	Actual	224	361	314	447	171	534	—	—	—	217	—	—	—	**2 268**
	Variance	-161	-667	-846	-1 045	-185	534	—	-180	—	-567	-401	—	—	**-3 519**
	Variance (percentage)	-41.80	-64.86	-72.93	-70.07	-51.91	—	—	-100.00	—	-72.29	-100.00	—	—	**-60.81**
Total flight hours	**Budgeted**	**7 111**	**5 348**	**7 460**	**40 765**	**8 260**	**28 096**	**1 320**	**2 220**	**824**	**12 859**	**19 298**	**2 710**	**892**	**137 163**
	Actual	**6 625**	**4 470**	**5 813**	**32 049**	**8 207**	**22 012**	**1 296**	**2 646**	**294**	**10 965**	**18 057**	**2 227**	**640**	**115 301**
	Variance	**-485**	**-878**	**-1 647**	**-8 716**	**-52**	**-6 083**	**-24**	**426**	**-530**	**-1 894**	**-1 240**	**-483**	**-253**	**-21 862**
	Variance (percentage)	**-6.83**	**-16.42**	**-22.07**	**-21.38**	**-0.63**	**-21.65**	**-1.85**	**19.18**	**-64.30**	**-14.73**	**-6.43**	**-17.83**	**-46.32**	**-15.94**

Note: Based on updated funds monitoring tool information.

Annex XVI

Annual operating and flight hours cost for 2008/09

(Thousands of United States dollars)

		MINURCAT	*MINURSO*	*MINUSTAH*	*MONUC*	*UNOCI*	*UNAMID*	*UNFICYP*	*UNIFIL*	*UNMEE*	*UNMIL*	*UNMIS*	*UNMIT*	*UNOMIG*	***Total***
Guaranteed flight-hour cost	Budgeted	39 709	8 385	18 504	178 442	37 465	128 278	1 346	6 182	2 401	47 640	103 679	10 197	1 350	**583 578**
	Actual	39 279	9 164	19 040	152 747	39 781	127 527	1 323	7 701	1 731	47 524	105 800	9 356	1 099	**562 072**
	Variance	-430	779	536	-25 695	2 316	-751	-23	1 519	-670	-116	2 121	-841	-251	**-21 506**
	Variance (percentage)	-1.08	9.29	2.90	-14.40	6.18	-0.59	-1.69	24.57	-27.89	-0.24	2.05	-8.25	-18.59	**-3.69**
Excess flight-hour cost	Budgeted	—	784	1 978	1 950	1 458	—	—	216	—	2 350	603	—	—	**9 339**
	Actual	157	280	1 169	391	171	534	—	—	—	1 127	—	—	—	**3 829**
	Variance	157	-504	-809	-1 559	-1 287	534	—	-216	—	-1 223	-603	—	—	**-5 510**
	Variance (percentage)	—	-64.30	-40.90	-79.96	-88.25	—	—	-100	—	-52.04	-100	—	—	**-59.00**
Total cost	**Budgeted**	**39 709**	**9 169**	**20 482**	**180 392**	**38 923**	**128 278**	**1 346**	**6 398**	**2 401**	**49 990**	**104 283**	**10 197**	**1 350**	**592 918**
	Actual	**39 436**	**9 444**	**20 209**	**153 138**	**39 952**	**128 062**	**1 323**	**7 701**	**1 731**	**48 651**	**105 800**	**9 356**	**1 099**	**565 902**
	Variance	**-274**	**275**	**-273**	**-27 254**	**1 029**	**-216**	**-23**	**1 303**	**-670**	**-1 339**	**1 518**	**-841**	**-251**	**-27 016**
	Variance (percentage)	**-0.69**	**3.00**	**-1.33**	**-15.11**	**2.64**	**-0.17**	**-1.69**	**20.37**	**-27.89**	**-2.68**	**1.46**	**-8.25**	**-18.59**	**-4.56**

Note: Based on updated funds monitoring tool information.

Annex XVII

Vacancy rates of international and national posts in field missions as at 31 August 2009

Category	*Authorized*	*Vacant*	*Vacancy rates (percentage)*		
			All missions	*Stable missions*	*Start-up missions*
International posts	7 747	1 720	22	20	31
National posts	16 611	3 180	19	14	36
Total	**24 358**	**4 900**	**20**	**16**	**35**

Note: Based on data provided by the Department of Field Support.

Annex XVIII

Vacancy rates of senior- and middle-level posts in field missions as at 30 June 2009

Grade	*Total posts*	*Vacant posts*	*Vacancy rate (percentage)*
D-2	62	13	21
D-1	170	51	30
P-5	502	162	32
P-4/FS-7	1 267	409	32
Total	**2 001**	**635**	**32**

Note: Based on data provided by the Department of Field Support.

Annex XIX

Civilian staff who completed induction training at field missions as at 5 October 2009

Mission	*Civilian staff who completed induction training (percentage)*
UNDOF	100
MINURSO	100
UNAMID	99
UNIFIL	79
MONUC	90
UNOCI	45
MINUSTAH	47
UNMIL	86
MINURCAT	68
UNDOF	100
UNFICYP	100
UNMIS	98
UNMIT	100

Note: Based on data provided by the Department of Peacekeeping Operations.

Annex XX

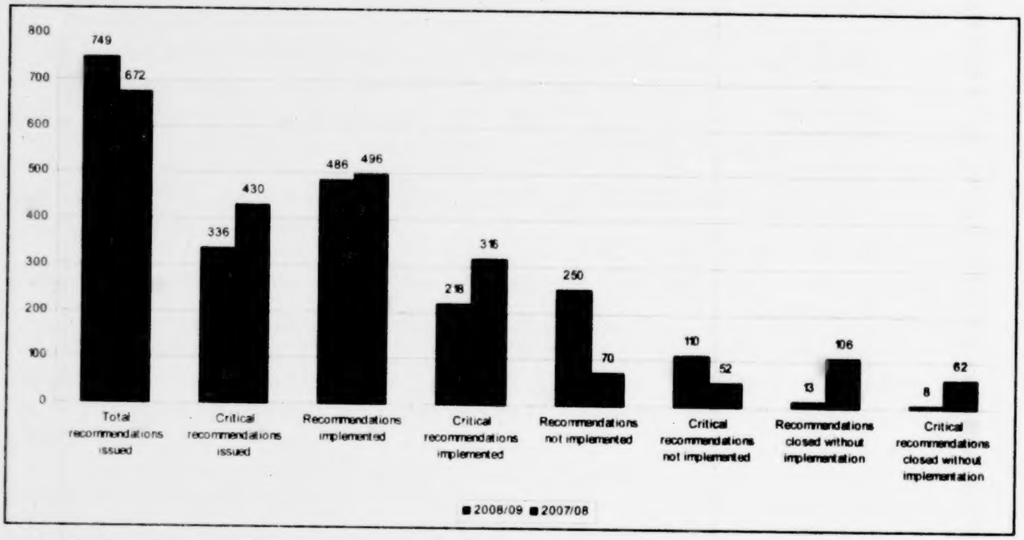
Vacancy rates of resident auditors at field missions as at 31 August 2009

Mission	*Number of authorized posts*	*Number of vacant posts*	*Vacancy rate (percentage)*
MONUC	10	—	—
UNMIK	4	1	25
UNMIL	8	—	—
UNOCI	5	1	20
MINUSTAH	6	1	17
UNMIS	11	1	9
UNMIT	3	1	33
UNIFIL	9	3	33
MINURCAT	4	1	25
UNAMA	5	1	20
UNAMI	3	—	—
Support for AMISOM	4	4	100
UNAMID	12	2	17
Total	**84**	**16**	**23**

Note: Based on data provided by the Office of Internal Oversight Services.

Annex XXI

Status of implementation of recommendations of the Office of Internal Oversight Services in 2007/08 and 2008/09 as at 16 November 2009



Note: Based on data provided by the Office of Internal Oversight Services.

Annex XXII

Analysis of common issues throughout United Nations peacekeeping operations

Peacekeeping missions[1,2,3]	*Contributions in kind*	*Unliquidated obligations*	*Results-based budgeting and management*	*Management of cash, receivables and payables*	*Procurement and contract management*	*Expendable property*	*Non-expendable property*	*Downsizing and liquidation*	*Strategic deployment stocks*	*Contingent-owned equipment*	*Vehicle fleet management*	*Rations management*	*Air operations*	*Information and communications*	*Human resources management*	*Integrated mission planning process*	*Quick-impact projects*	*Internal audit functions*
United Nations Headquarters	X			X	X	X	X		X	X		X			X	X		X
UNAMID		X			X		X				X		X				X	
UNMIS		X			X		X			X	X	X	X	X	X		X	
UNIFIL		X			X						X				X		X	
MINURCAT		X			X		X				X		X		X			
UNMIT						X	X				X	X						
UNFICYP					X		X					X						
MINURSO					X		X				X		X					
UNDOF					X		X				X				X			
UNOMIG							X	X										
UNLB							X		X					X	X			
MONUC		X	X	X	X	X	X			X	X	X	X	X	X		X	
UNMIK			X		X		X	X						X	X			
UNMIL			X		X	X	X				X		X	X	X		X	
UNOCI			X		X										X			
MINUSTAH[4]																		

Notes:

[1] Where observations in the present report refer to specific missions, such observations are limited only to the missions specified. They do not in any way imply that they are applicable to other missions, nor do they imply that they do not also exist at other missions (para. 8).

[2] Owing to differences in risk assessments, sampling and the follow-up of items at each mission, the results of audits at each mission differ.

[3] The Board also issued 15 management letters with detailed findings for each mission audited.

[4] In view of the recent tragedy in Haiti which resulted in significant disruptions in the operations of MINUSTAH, the present report does not reflect any MINUSTAH-related findings and recommendations.

Chapter III

Report of the United Nations Board of Auditors (Audit opinion)

Report on the financial statements

We have audited the accompanying financial statements of the United Nations peacekeeping operations, which comprise the statement of income and expenditure and changes in reserves and fund balances for the year ended 30 June 2009 (statement I), the statement of assets, liabilities and reserves and fund balances as at 30 June 2009 (statement II), the statement of cash flows for the year then ended (statement III), the related statements (statements IV-XLVIII) and schedules, and the notes to the financial statements.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the United Nations system accounting standards, and for such internal control as management deems is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that our audit provides a reasonable basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the United Nations peacekeeping operations as at 30 June 2009 and its financial performance and cash flows for the period then ended, in accordance with the United Nations system accounting standards.

Without qualifying our opinion referred to above, we draw attention to the following matters:

(a) An amount of $1.78 billion is shown at note 13 to the financial statements, representing the historical cost of non-expendable property. While some improvement was noted in the physical counting procedures, there were significant discrepancies identified at various missions during the physical verifications. Based on physical counts carried out by the Administration, 5,136 non-expendable properties items valued at $15.84 million could not be located. In addition, assets valued at $121 million were pending write-off and/or disposal, of which approximately 50 per cent were pending write-off and disposal for more than six months. These observations indicate that the Administration needs to further strengthen the controls over non-expendable property to minimize losses and the inefficient use of resources. This matter was also raised in our previous report on peacekeeping operations (A/63/5 (Vol. II));

(b) In our previous report (A/63/5 (Vol. II)), we expressed concern about the absence of the disclosure of expendable property either in the financial statements or in the notes thereto, as well as discrepancies in physical counts. Regarding disclosure, we had indicated that such disclosure in the financial statements would improve transparency, accountability and financial reporting, especially in the preparation for the implementation of the IPSAS. The value of expendable property continued to be omitted either in the financial statements or in the notes thereto. In relation to the discrepancies in the physical counts previously reported, the Board continued to observe the need for improvement in the management and control of expendable property.

Report on other legal and regulatory requirements

Furthermore, in our opinion, the transactions of the United Nations peacekeeping operations that have come to our notice, or which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations and Rules of the United Nations and legislative authority.

In accordance with article VII of the Financial Regulations and Rules, we have also issued a long-form report on our audit of the United Nations peacekeeping operations.

(*Signed*) Terence **Nombembe**
Auditor-General of the Republic of South Africa
(Chairman, United Nations Board of Auditors)

(*Signed*) **Liu** Jiayi
Auditor-General of the People's Republic of China
(Lead Auditor)

(*Signed*) Alain **Pichon**
Acting First President of the Court of Accounts of France

3 February 2010

Chapter IV

Certification of the financial statements

1. The financial statements of the United Nations peacekeeping operations for the 12-month period 1 July 2008 to 30 June 2009 have been prepared in accordance with financial rule 106.10.

2. The summary of significant accounting policies applied in the preparation of these statements is included as notes to the financial statements. These notes provide additional information and clarification for the financial activities related to peacekeeping operations undertaken by the Organization during the period covered by these statements for which the Secretary-General has administrative responsibility.

3. I certify that the appended financial statements of the United Nations peacekeeping operations, numbered I to XLVIII, are correct.

(*Signed*) Jun **Yamazaki**
Assistant Secretary-General, Controller

26 September 2009

Chapter V

Financial statements for the 12-month period from 1 July 2008 to 30 June 2009

Statement I

Summary of United Nations peacekeeping operations[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Total active operations	*Peacekeeping Reserve Fund, Programme support, Logistics Base, after-service health insurance*	*Total completed operations*	*All peacekeeping funds eliminations*	*Total for the period*	
					1 July 2008 to 30 June 2009	*1 July 2007 to 30 June 2008*
Income						
Assessed contributions	7 060 505	—	—	—	7 060 505	6 722 529
Voluntary contributions	33 544	—	—	—	33 544	32 607
Allocation from other funds	—	370 146	—	(369 455)	691	301
Interest income	61 539	9 593	14 539	—	85 671	119 943
Other/miscellaneous income	64 239	3 310	4 952	—	72 501	7 933
Total income	**7 219 827**	**383 049**	**19 491**	**(369 455)**	**7 252 912**	**6 883 313**
Total expenditure	**7 104 299**[b]	**385 244**	—	**(368 985)**	**7 120 558**	**6 265 821**
Excess (shortfall) of income over expenditure	**115 528**	**(2 195)**	**19 491**	**(470)**	**132 354**	**617 492**
Non-budgeted accrued expenses for end-of-service and post-retirement liabilities[c]	(9 154)	(47 226)	55	—	(56 325)	(59 932)
Prior-period adjustments	(589)	—	(8 320)	—	(8 909)	(2 239)
Net excess (shortfall) of income over expenditure	**105 785**	**(49 421)**	**11 226**	**(470)**	**67 120**	**555 321**
Cancellation of prior-period obligations	165 133	3 824	672	—	169 629	128 014
Credits returned to Member States	(674 674)	—	(16 634)	—	(691 308)	(474 366)

	Total active operations	Peacekeeping Reserve Fund, Programme support, Logistics Base, after-service health insurance	Total completed operations	All peacekeeping funds eliminations	Total for the period	
					1 July 2008 to 30 June 2009	*1 July 2007 to 30 June 2008*
Transfer to other funds	—	(470)	—	470	—	—
Reserves and fund balances beginning of period	**800 201**	**(173 177)**	**690 326**	**—**	**1 317 350**	**1 108 381**
Reserves and fund balances end of period	**396 445**	**(219 244)**	**685 590**	**—**	**862 791**	**1 317 350**

[a] See note 5.

[b] Schedule 1.1.

[c] Represents net increase in accrued end-of-service and post-retirement liabilities during the current period.

The accompanying notes are an integral part of the financial statements.

Schedule 1.1

United Nations peacekeeping operations

Summary of expenditure for active peacekeeping operations for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

		Expenditure						
Mission	*Appropriation*	*Military and police personnel*	*Civilian personnel*	*Operational requirements*	*Prorated costs of UNLB and support account*	*Voluntary contributions (budgeted)*	*Total expenditure*	*Unencumbered balance*
UNFICYP	58 938	22 781	14 747	17 200	2 541	1 577	58 846	92
UNDOF	47 859	21 446	9 642	14 624	2 133	—	47 845	14
UNIFIL	680 933	296 179	89 621	189 736	30 177	—	605 713	75 220
MINURSO	50 477	6 492	15 929	22 640	2 102	2 904	50 067	410
UNOMIG	36 084	4 505	20 116	9 361	1 600	—	35 582	502
UNMIK	207 203	38 259	105 561	24 703	9 191	—	177 714	29 489
MONUC	1 246 156	484 249	240 429	438 663	55 053	4 245	1 222 639	23 517
UNMEE	41 659	5 122	12 614	13 269	4 643	—	35 648	6 011
UNMIL	631 742	293 168	114 926	185 375	27 981	53	621 503	10 239
UNOCI	497 455	235 419	93 239	146 715	22 052	—	497 425	30
MINUSTAH	601 580	280 471	128 410	165 520	26 664	—	601 065	515
UNMIS	914 944	298 195	193 076	369 218	38 050	—	898 539	16 405
UNMIT	180 841	62 844	64 225	45 746	7 999	—	180 814	27
MINURCAT	454 755	80 965	72 034	271 074	13 959	—	438 032	16 723
UNAMID	1 569 255	586 617	189 928	714 734	69 545	—	1 560 824	8 431
Support for the African Union Mission in Somalia	75 642	3 491	4 112	64 440	—	—	72 043	3 599
Subtotal	**7 295 523**	**2 720 203**	**1 368 609**	**2 693 018**	**313 690**	**8 779**	**7 104 299**	**191 224**
UNLB — strategic deployment stock replenishment	137 183[a]	—	—	68 941	—	—	68 941	68 242
Total	**7 432 706**	**2 720 203**	**1 368 609**	**2 761 959**	**313 690**	**8 779**	**7 173 240**[b]	**259 466**

(Footnotes on following page)

(Footnotes to Schedule 1.1)

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[a] Appropriations do not apply to strategic deployment stock activities. Instead, funding for strategic deployment stocks is based on current period transfers to peacekeeping and political missions and to other entities, and fund balances brought forward from the preceding period.

[b]

	(Thousands of United States dollars)
Total expenditure per schedule 1.1	7 173 240
Less: pro-rated costs of UNLB and support account per schedule 1.1	(313 690)
Less: strategic deployment stock replenishments recorded in peacekeeping missions and UNLB	(55 295)
Add: actual costs of support account and UNLB per schedules 21.1 and 22.1	316 302
Add: actual expenditure of Peacekeeping Reserve Fund per statement XX	1
Total expenditure as per statement I	7 120 558

Statement II

Summary of United Nations peacekeeping operations[a]

Statement of assets, liabilities and reserves, and fund balances as at 30 June 2009

(Thousands of United States dollars)

	Total active operations	*Peacekeeping Reserve Fund, Programme support, Logistics Base, after-service health insurance*	*Total completed operations*	*All peacekeeping funds eliminations*	*Total*	
					2009	*2008*[b]
Assets						
Cash and term deposits	47 542	1 492	1 739	—	50 773	44 916
Cash pool[c]	2 049 091	275 161	438 479	—	2 762 731	2 592 804
Assessed contributions receivable from Member States[d]	953 939	13 581	542 634	—	1 510 154	1 576 501
Special accounts for unpaid assessed contributions	55 552	—	11 962	—	67 514	67 514
Voluntary contributions receivable	9 583	—	—	—	9 583	19 586
Accounts receivable from Member States	4 527	5	135 820[e]	—	140 352	141 466
Other accounts receivable	35 982	8 283	991	(8 863)	36 393	34 945
Inter-fund balances receivable	—	46 354	1 140	(47 494)	—	—
Due from other peacekeeping funds	—	12 820	28 816	(41 636)	—	—
Deferred charges	4 151	2 449	—	—	6 600	4 833
Other assets	1 006	48	2 849	—	3 903	3 315
Total assets	**3 161 373**	**360 193**	**1 164 430**	**(97 993)**	**4 588 003**	**4 485 880**
Liabilities						
Contributions or payments received in advance	25 829	—	11 198	—	37 027	22 658
Unliquidated obligations	1 437 766	66 819	433	(5 299)	1 499 719	1 389 241
Accounts payable to Member States	970 126	—	254 408	—	1 224 534	735 173
Other accounts payable	125 234	18 362	169	(3 564)	140 201	260 166
Inter-fund balances payable	82 707	9 917	322	(47 494)	45 452	39 274
Due to other peacekeeping funds	18 000	—	23 636	(41 636)	—	—
Voluntary contributions held in suspense	11 985	—	—	—	11 985	11 985
Deferred credits	1 314	—	127 384[e]	—	128 698	128 715
Due to United Nations Special Account	—	—	3 329	—	3 329	3 329
Due to United Nations Bond Account	—	—	44 048	—	44 048	44 048
Other liabilities	160	—	13 909	—	14 069	14 116
End-of-service and post-retirement liabilities[f]	91 807	484 339	4	—	576 150	519 825
Total liabilities	**2 764 928**	**579 437**	**478 840**	**(97 993)**	**3 725 212**	**3 168 530**
Reserves and fund balances						
Working capital funds	—	150 000	—	—	150 000	150 000
Authorized retained surplus	55 552	—	80 211	—	135 763	135 763

	Total active operations	*Peacekeeping Reserve Fund, Programme support, Logistics Base, after-service health insurance*	*Total completed operations*	*All peacekeeping funds eliminations*	*Total* 2009	*Total* 2008[b]
Surplus to be transferred[g]	—	—	43 746	—	43 746	43 750
Cumulative surplus — strategic deployment stock activities	—	70 157	—	—	70 157	81 197
Cumulative surplus	432 700	44 938	561 637	—	1 039 275	1 426 465
Deficit — end-of-service and post-retirement liabilities	(91 807)	(484 339)	(4)	—	(576 150)	(519 825)
Total reserves and fund balances	**396 445**	**(219 244)**	**685 590**	—	**862 791**	**1 317 350**
Total liabilities and reserves and fund balances	**3 161 373**	**360 193**	**1 164 430**	**(97 993)**	**4 588 003**	**4 485 880**

[a] See note 5.

[b] Reclassified to conform to current presentation.

[c] See note 2 (l) (ii).

[d] Includes assessed contributions unpaid irrespective of collectability.

[e] In accordance with General Assembly resolution 51/12 A of 4 November 1996, includes expenditures totalling $127,379,954, which are reimbursable by Member States as detailed in the report of the Secretary-General (A/54/803). The equivalent amount is also included in deferred credits. See statement XXXVI.

[f] Represents accrued liabilities for unused vacation days of $63,065,536, for repatriation benefits of $60,753,584 and for after-service health insurance of $452,332,000. See note 14.

[g] Under the terms of General Assembly resolution 56/292 of 27 June 2002, an amount of $43,745,769 shall be returned to Member States upon their settlement of the separate assessment for strategic deployment stocks. See statements XXXVI and XXXVIII.

The accompanying notes are an integral part of the financial statements.

Statement III

Summary of United Nations peacekeeping operations[a]

Statement of cash flows for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008 to 30 June 2009	*1 July 2007 to 30 June 2008*[b]
Cash flows from operating activities		
Net excess (shortfall) of income over expenditure (Statement I)	67 120	555 321
(Increase) decrease in assessed contributions receivable	66 347	(315 319)
(Increase) decrease in voluntary contributions receivable	10 003	99
(Increase) decrease in accounts receivable from Member States	1 114	(760)
(Increase) decrease in other accounts receivable	(1 448)	602
(Increase) decrease in deferred charges	(1 767)	850
(Increase) decrease in other assets	(588)	(89)
Increase (decrease) in contributions or payments received in advance	14 369	(7 591)
Increase (decrease) in unliquidated obligations	110 478	415 738
Increase (decrease) in accounts payable to Member States	489 361	(141 669)
Increase (decrease) in other accounts payable	(119 965)	180 797
Increase (decrease) in inter-fund balances payable	6 178	3 176
Increase (decrease) in deferred credits	(17)	180
Increase (decrease) in other liabilities	(47)	(2)
Increase (decrease) in end-of-service and post-retirement liabilities	56 325	59 932
Less: Interest income	(85 671)	(119 943)
Net cash flows from operating activities	**611 792**	**631 322**
Cash flows from investing activities		
Interest income	85 671	119 943
Net cash flows from investing activities	**85 671**	**119 943**
Cash flows from financing activities		
Cancellation of prior-period obligations	169 629	128 014

	Period	
	1 July 2008 to 30 June 2009	*1 July 2007 to 30 June 2008*[b]
Credits to Member States	(691 308)	(474 366)
Net cash flows from financing activities	**(521 679)**	**(346 352)**
Net increase (decrease) in cash and term deposits and cash pool	175 784	404 913
Cash and term deposits and cash pool, beginning of period	2 637 720	2 232 807
Cash and term deposits and cash pool, end of period	**2 813 504**	**2 637 720**

[a] See note 5.

[b] Restated to conform to the current presentation.

The accompanying notes are an integral part of the financial statements.

Statement IV

United Nations Peacekeeping Force in Cyprus (UNFICYP)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[b]	32 628	31 059
Voluntary contributions[c]	26 342	25 456
Interest income	442	363
Other/miscellaneous income	50	588
Total income	**59 462**	**57 466**
Total expenditure (schedule 4.1)	**58 846**	**53 996**
Excess (shortfall) of income over expenditure	**616**	**3 470**
Non-budgeted accrued expenses for end-of-service liabilities[d]	(120)	(405)
Prior-period adjustments	(28)	—
Net excess (shortfall) of income over expenditure	**468**	**3 065**
Cancellation of prior-period obligations	355	357
Credits returned to Member States[e]	(1 310)	(1 213)
Reserves and fund balances, beginning of period	19 168	16 959
Reserves and fund balances, end of period[f]	**18 681**	**19 168**

Statement IV (concluded)

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	733	1 661
Cash pool[g]	17 700	1 073
Assessed contributions receivable from Member States[h]	15 584	19 117
Voluntary contributions receivable from Member States[h]	9 583	19 586
Accounts receivable from Member States	52	55
Other accounts receivable	457	87
Deferred charges	224	225
Other assets	1	—
Total assets	**44 334**	**41 804**
Liabilities		
Contributions or payments received in advance	1	—
Unliquidated obligations — current period	5 165	4 113
Unliquidated obligations — prior periods	439	683
Accounts payable to Member States	17 239	15 063
Other accounts payable	278	535
Inter-fund balances payable	158	8
Deferred credits	—	1
Other liabilities	20	—
End-of-service liabilities[i]	2 353	2 233
Total liabilities	**25 653**	**22 636**
Reserves and fund balances		
Cumulative surplus	21 034	21 401
Deficit — end-of-service liabilities	(2 353)	(2 233)
Total reserves and fund balances	**18 681**	**19 168**
Total liabilities and reserves and fund balances	**44 334**	**41 804**

(Footnotes on following page)

(Footnotes to Statement IV)

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[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes voluntary contributions in cash of $18,264,450 from Cyprus and $6,500,000 from Greece, for which budgetary provisions were made. In addition, voluntary contributions in kind were received from Cyprus of $1,577,384, for which budgetary provisions were made.

[d] Represents net increase in accrued end-of-service liabilities during the current period.

[e] Under the terms of General Assembly resolution 63/290 of 30 June 2009, the total credits returned to Member States were $1,310,300 for the period ended 30 June 2008. Of the total, $704,903 was returned to Member States in respect of their assessments, and amounts of $436,090 and $169,307 were returned to Cyprus and Greece, respectively, with regard to their voluntary contributions in cash.

[f] Under the terms of General Assembly resolution 47/236 of 14 September 1993 and as reconfirmed in Assembly resolution 61/233 B of 29 June 2007, obligations recorded for the period from 27 March 1964 to 15 June 1993 in the UNFICYP account are limited to the availability of funds in the special account through voluntary contributions. From the inception of the mission to 15 June 1993, the cumulative obligations be financed from such voluntary contributions as at 30 June 2009 totalled $216,082,028. The change from the comparable figure as at 30 June 2008 is due to exchange rate movements. See note 6.

[g] Represents share of the cash pool and comprises cash and term deposits of $4,542,982, short-term investments of $3,601,153 (market value $3,610,112), long-term investments of $$9,491,672 (market value $9,606,247) and accrued interest receivable of $64,738.

[h] Represents voluntary contributions receivable in cash in respect of the period ended 30 June 2008 of $324,934 and $3,351,526 from Cyprus and Greece, respectively; and voluntary contributions receivable in respect of the period prior to 15 June 1993 of $2,707,500 and DKr 16,930,100 (equivalent $3,198,583) from Austria and Denmark, respectively.

[i] Represents accrued end-of-service liabilities for unused vacation days of $1,501,499 and for repatriation benefits of $851,628. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 4.1

United Nations Peacekeeping Force in Cyprus (UNFICYP)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	24 228	(1 432)	22 796	21 850	931	22 781	15
Civilian personnel	14 564	190	14 754	14 720	27	14 747	7
Operational requirements	16 059	1 242	17 301	12 993	4 207	17 200	101
Subtotal	**54 851**	—	**54 851**	**49 563**	**5 165**	**54 728**	**123**
Prorated costs							
United Nations Logistics Base	326	—	326	326	—	326	—
Support account for peacekeeping operations	2 215	—	2 215	2 215	—	2 215	—
Subtotal	**2 541**	—	**2 541**	**2 541**	—	**2 541**	—
Voluntary contributions in kind (budgeted)	1 546	—	1 546	1 577	—	1 577	(31)
Total	**58 938**	—	**58 938**	**53 681**	**5 165**	**58 846**	**92**

[a] In accordance with General Assembly resolution 62/255 of 20 June 2008.

Statement V

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[b,c]	50 376	41 587
Interest income	985	1 112
Other/miscellaneous income	354	345
Total income	**51 715**	**43 044**
Total expenditure (schedule 5.1)	**47 845**	**44 104**
Excess (shortfall) of income over expenditure	**3 870**	**(1 060)**
Non-budgeted accrued expenses for end-of-service liabilities[d]	(76)	(417)
Prior-period adjustments[e]	(59)	—
Net excess (shortfall) of income over expenditure	**3 735**	**(1 477)**
Cancellation of prior-period obligations	639	620
Credits returned to Member States[f]	(2 076)	(2 729)
Reserves and fund balances, beginning of period	54 452	58 038
Reserves and fund balances, end of period	**56 750**	**54 452**

Statement V (concluded)

United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits[g]	717	546
Cash pool[h]	15 348	16 044
Assessed contributions receivable from Member States[b]	14 538	13 238
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A[i]	35 987	35 987
Accounts receivable from Member States	270	233
Other accounts receivable	273	390
Deferred charges	130	132
Other assets	1	—
Total assets	**67 264**	**66 570**
Liabilities		
Contributions or payments received in advance	23	38
Unliquidated obligations-current period	6 850	2 650
Unliquidated obligations — prior periods	8	812
Accounts payable to Member States	1 176	5 070
Other accounts payable	543	683
Inter-fund balances payable	185	1 212
End-of-service liabilities[j]	1 729	1 653
Total liabilities	**10 514**	**12 118**
Reserves and fund balances		
Authorized retained surplus[k]	35 987	35 987
Cumulative surplus	22 492	20 118
Deficit-end-of-service liabilities	(1 729)	(1 653)
Total reserves and fund balances	**56 750**	**54 452**
Total liabilities and reserves and fund balances	**67 264**	**66 570**

(Footnotes on following page)

(Footnotes to Statement V)

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[a] See notes 2, 3 and 4.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Comprises $47,859,100 for the period from 1 July 2008 to 30 June 2009 in accordance with General Assembly resolution 62/264 of 20 June 2008 and an additional assessment of $2,517,200 for the period from 1 July 2007 to 30 June 2008 in accordance with Assembly resolution 63/297 of 30 June 2009.

[d] Represents net increase in accrued end-of-service liabilities during the current period.

[e] Represents write-off of assessed contributions receivable from the former Yugoslavia in the amount of $59,279 in accordance with General Assembly resolution 63/249 of 24 December 2008.

[f] Under the terms of General Assembly resolution 63/297, the total assessment on Member States was reduced by $2,076,200, representing other income for the period ended 30 June 2008.

[g] Includes $221,728 equivalent of non-convertible Syrian pounds.

[h] Represents share of the cash pool and comprises cash and term deposits of $3,939,130, short-term investments of $3,122,489 (market value $3,130,258), long-term investments of $8,230,043 (market value $8,329,389) and accrued interest receivable of $56,133.

[i] See note 4 (b).

[j] Represents accrued liabilities for unused vacation days of $797,368 and for repatriation benefits of $931,058. See note 14.

[k] See note 7.

The accompanying notes are an integral part of the financial statements.

Schedule 5.1

United Nations Disengagement Observer Force (UNDOF)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	21 280	173	21 453	20 690	756	21 446	7
Civilian personnel	9 334	308	9 642	9 604	38	9 642	—
Operational requirements	15 112	(481)	14 631	8 568	6 056	14 624	7
Subtotal	**45 726**	**—**	**45 726**	**38 862**	**6 850**	**45 712**	**14**
Prorated costs							
United Nations Logistics Base	274	—	274	274	—	274	—
Support account for peacekeeping operations	1 859	—	1 859	1 859	—	1 859	—
Subtotal	**2 133**	**—**	**2 133**	**2 133**	**—**	**2 133**	—
Total	**47 859**	**—**	**47 859**	**40 995**	**6 850**	**47 845**	**14**

[a] In accordance with General Assembly resolution 62/264 of 20 June 2008.

Statement VI

United Nations Interim Force in Lebanon (UNIFIL)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[b]	680 933	748 205
Interest income	12 269	17 211
Other/miscellaneous income	2 516	1 044
Total income	**695 718**	**766 460**
Total expenditure (schedule 6.1)	**605 713**	**626 207**
Excess (shortfall) of income over expenditure	**90 005**	**140 253**
Non-budgeted accrued expenses for end-of-service liabilities[c]	(1 641)	(4 621)
Prior-period adjustments[d]	(252)	(2)
Net excess (shortfall) of income over expenditure	**88 112**	**135 630**
Cancellation of prior-period obligations	11 996	14 040
Credits returned to Member States[e]	(154 292)	(8 253)
Reserves and fund balances, beginning of period	229 363	87 946
Reserves and fund balances, end of period	**175 179**	**229 363**

Statement VI (concluded)

United Nations Interim Force in Lebanon (UNIFIL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	2008[f]
Assets		
Cash and term deposits	1 813	3 605
Cash pool[g]	438 472	337 150
Assessed contributions receivable from Member States[b]	33 065	136 995
Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A[h]	19 565	19 565
Accounts receivable from Member States	2 912	3 551
Other accounts receivable	1 552	864
Deferred charges	493	359
Other assets	9	8
Total assets	**497 881**	**502 097**
Liabilities		
Contributions or payments received in advance	2 358	42
Unliquidated obligations — current period	112 479	147 117
Unliquidated obligations — prior periods	42 540	31 340
Accounts payable to Member States	134 197	54 788
Other accounts payable	2 944	8 415
Inter-fund balances payable	4 128	8 597
Voluntary contributions held in suspense[i]	11 985	11 985
Deferred credits	48	68
End-of-service liabilities[j]	12 023	10 382
Total liabilities	**322 702**	**272 734**
Reserves and fund balances		
Authorized retained surplus[k]	19 565	19 565
Cumulative surplus	167 637	220 180
Deficit — end-of-service liabilities	(12 023)	(10 382)
Total reserves and fund balances	**175 179**	**229 363**
Total liabilities and reserves and fund balances	**497 881**	**502 097**

[a] See notes 2, 3 and 4.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued liabilities during the current period.

[d] Represents write-off of assessed contributions receivable from the former Yugoslavia in the amount of $251,774 in accordance with General Assembly resolution 63/249 of 24 December 2008.

[e] Under the terms of General Assembly resolution 63/298 of 30 June 2009, the total assessment on Member States was reduced by $154,291,500 comprising unencumbered balance and other income for the period ended 30 June 2008.

[f] Reclassified to conform to current presentation.

[g] Represents share of the cash pool and comprises cash and term deposits of $112,537,256, short-term investments of $89,206,580 (market value $89,428,522), long-term investments of $235,124,588 (market value $237,962,819) and accrued interest receivable of $1,603,671.

[h] See note 4 (c).

[i] Received from Cyprus, Kuwait, Luxembourg, Oman, Seychelles and Switzerland.

[j] Represents accrued end-of-service liabilities for unused vacation days of $6,060,024 and for repatriation benefits of $5,963,321. See note 14.

[k] See note 8.

The accompanying notes are an integral part of the financial statements.

Schedule 6.1

United Nations Interim Force in Lebanon (UNIFIL)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	341 337	—	341 337	264 638	31 541	296 179	45 158
Civilian personnel	92 966	—	92 966	89 008	613	89 621	3 345
Operational requirements	216 453	—	216 453	109 411	80 325	189 736	26 717
Subtotal	**650 756**	**—**	**650 756**	**463 057**	**112 479**	**575 536**	**75 220**
Prorated costs							
United Nations Logistics Base	3 871	—	3 871	3 871	—	3 871	—
Support account for peacekeeping operations	26 306	—	26 306	26 306	—	26 306	—
Subtotal	**30 177**	**—**	**30 177**	**30 177**	**—**	**30 177**	**—**
Total	**680 933**	**—**	**680 933**	**493 234**	**112 479**	**605 713**	**75 220**

[a] In accordance with General Assembly resolution 62/265 of 20 June 2008.

Statement VII

United Nations Mission for the Referendum in Western Sahara (MINURSO)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[b]	47 703	48 226
Voluntary contributions[c]	2 904	2 945
Interest income	140	
Other/miscellaneous income	465	
Total income	**51 212**	**51 606**
Total expenditure (schedule 7.1)	**50 067**	**50 616**
Excess (shortfall) of income over expenditure	1 145	
Non-budgeted accrued expenses for end-of-service liabilities[d]	(120)	
Prior-period adjustments	(43)	
Net excess (shortfall) of income over expenditure	**982**	
Cancellation of prior-period obligations	536	
Credits returned to Member States[e]	(1 723)	(2 904)
Reserves and fund balances, beginning of period	26 235	27 832
Reserves and fund balances, end of period	**26 030**	**26 235**

Statement VII (concluded)

United Nations Mission for the Referendum in Western Sahara (MINURSO)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	788	825
Cash pool[f]	3 508	627
Assessed contributions receivable from Member States[b]	48 182	48 508
Accounts receivable from Member States	71	301
Other accounts receivable	139	163
Deferred charges	22	4
Total assets	**52 710**	**50 428**
Liabilities		
Contributions or payments received in advance	78	60
Unliquidated obligations — current period	2 832	3 307
Unliquidated obligations — prior periods	313	534
Accounts payable to Member States	3 706	2 063
Other accounts payable	1 517	1 792
Inter-fund balances payable	243	543
Due to United Nations Peace Forces	16 000	14 000
Deferred credits	7	30
End-of-service liabilities[g]	1 984	1 864
Total liabilities	**26 680**	**24 193**
Reserves and fund balances		
Cumulative surplus	28 014	28 099
Deficit — end-of-service liabilities	(1 984)	(1 864)
Total reserves and fund balances	**26 030**	**26 235**
Total liabilities and reserves and fund balances	**52 710**	**50 428**

(Footnotes on following page)

(Footnotes to Statement VII)

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[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents voluntary contributions in kind from Morocco, Algeria and the Frente POLISARIO amounting to $2,494,987, $352,065 and $57,364, respectively, for which budgetary provisions have been made for meals, transportation and other miscellaneous services.

[d] Represents net increase in accrued end-of-service liabilities during the current period.

[e] Under the terms of General Assembly resolution 63/300 of 30 June 2009, the total assessment on Member States was reduced by $1,723,400, comprising unencumbered balance and other income for the period ended 30 June 2008.

[f] Represents share of the cash pool and comprises cash and term deposits of $900,424, short-term investments of $713,753 (market value $715,528), long-term investments of $1,881,260 (market value $1,903,969) and accrued interest receivable of $12,831.

[g] Represents accrued liabilities for unused vacation days of $712,588 and for repatriation benefits of $1,271,823. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 7.1

United Nations Mission for the Referendum in Western Sahara (MINURSO)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	6 408	129	6 537	6 096	396	6 492	45
Civilian personnel	15 661	347	16 008	15 868	61	15 929	79
Operational requirements	23 532	(476)	23 056	20 265	2 375	22 640	416
Subtotal	**45 601**	—	**45 601**	**42 229**	**2 832**	**45 061**	**540**
Prorated costs							
United Nations Logistics Base	270	—	270	270	—	270	—
Support account for peacekeeping operations	1 832	—	1 832	1 832	—	1 832	—
Subtotal	**2 102**	—	**2 102**	**2 102**	—	**2 102**	—
Voluntary contributions in kind (budgeted)	2 774	—	2 774	2 904	—	2 904	(130)
Total	**50 477**	—	**50 477**	**47 235**	**2 832**	**50 067**	**410**

[a] In accordance with General Assembly resolution 62/268 of 20 June 2008.

Statement VIII

United Nations Observer Mission in Georgia (UNOMIG)[a,b]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 15 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[c,d]	34 581	36 708
Interest income	413	251
Other/miscellaneous income	137	501
Total income	**35 131**	**37 460**
Total expenditure (schedule 8.1)	**35 582**	**34 476**
Excess (shortfall) of income over expenditure	**(451)**	**2 984**
Non-budgeted accrued expenses for end-of-service liabilities[e]	(469)	(350)
Prior-period adjustments	(17)	—
Net excess (shortfall) of income over expenditure	**(937)**	**2 634**
Cancellation of prior-period obligations	288	577
Credits returned to Member States[f]	(3 560)	(1 907)
Reserves and fund balances, beginning of period	8 048	6 744
Reserves and fund balances, end of period	**3 839**	**8 048**

Statement VIII (concluded)

United Nations Observer Mission in Georgia (UNOMIG)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*[a]
Assets		
Cash and term deposits	986	490
Cash pool[b]	3 421	1 568
Assessed contributions receivable from Member States[c]	7 991	10 335
Accounts receivable from Member States	—	6
Other accounts receivable	100	145
Deferred charges	45	47
Other assets	1	9
Total assets	**12 544**	**12 600**
Liabilities		
Contributions or payments received in advance	6	59
Unliquidated obligations — current period	1 392	1 810
Unliquidated obligations — prior periods	—	8
Accounts payable to Member States	2 345	814
Other accounts payable	576	478
Inter-fund balances payable	583	48
Due to United Nations Peace Forces	2 000	—
Deferred credits	4	5
End-of-service liabilities[d]	1 799	1 330
Total liabilities	**8 705**	**4 552**
Reserves and fund balances		
Cumulative surplus	5 638	9 378
Deficit — end-of-service liabilities	(1 799)	(1 330)
Total reserves and fund balances	**3 839**	**8 048**
Total liabilities and reserves and fund balances	**12 544**	**12 600**

(Footnotes on following page)

(Footnotes to Statement VIII)

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[a] See notes 2 and 3.

[b] The mandate of the Mission ended as at 15 June 2009.

[c] Includes assessed contributions unpaid irrespective of collectability.

[d] An assessment of $36,084,000 was authorized for the period from 1 July 2008 to 30 June 2009 by the General Assembly in its resolution 62/260 of 20 June 2008. Pursuant to the termination of the Mission's mandate as at 15 June 2009, an amount of $1,503,500, representing the portion of the assessment for the period from 16 June to 30 June 2009, was not assessed.

[e] Represents net increase in accrued end-of-service liabilities during the current period.

[f] Under the terms of General Assembly resolution 63/293 of 30 June 2009, the total assessment on Member States was reduced by $3,560,400, comprising unencumbered balance and other income in respect of the period ended 30 June 2008.

[g] Reclassified to conform to current presentation.

[h] Represents share of the cash pool and comprises cash and term deposits of $878,108, short-term investments of $696,063 (market value $697,795), long-term investments of $1,834,636 (market value $1,856,782) and accrued interest receivable of $12,513.

[i] Represents accrued liabilities for unused vacation days of $862,609 and for repatriation benefits $936,832. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 8.1

United Nations Observer Mission in Georgia (UNOMIG)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	4 734	(84)	4 650	4 316	189	4 505	145
Civilian personnel	19 895	408	20 303	20 096	20	20 116	187
Operational requirements	9 855	(324)	9 531	8 178	1 183	9 361	170
Subtotal	**34 484**	—	**34 484**	**32 590**	**1 392**	**33 982**	**502**
Prorated costs							
United Nations Logistics Base	205	—	205	205	—	205	—
Support account for peacekeeping operations	1 395	—	1 395	1 395	—	1 395	—
Subtotal	**1 600**	—	**1 600**	**1 600**	—	**1 600**	—
Total	**36 084**	—	**36 084**	**34 190**	**1 392**	**35 582**	**502**

[a] In accordance with General Assembly resolution 62/260 of 20 June 2008.

Statement IX

United Nations Interim Administration Mission in Kosovo (UNMIK)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[b]	207 203	230 697
Interest income	855	1 572
Other/miscellaneous income	7 464	1 578
Total income	**215 522**	**233 847**
Total expenditure (schedule 9.1)	**177 714**	**230 687**
Excess (shortfall) of income over expenditure	**37 808**	**3 160**
Non-budgeted accrued expenses for end-of-service liabilities[c]	6 834	(1 782)
Prior-period adjustments[d]	(78)	—
Net excess (shortfall) of income over expenditure	**44 564**	**1 378**
Cancellation of prior-period obligations	893	2 253
Credits returned to Member States[e]	(5 414)	(13 465)
Reserves and fund balances, beginning of period	(3 169)	6 665
Reserves and fund balances, end of period	**36 874**	**(3 169)**

Statement IX (concluded)

United Nations Interim Administration Mission in Kosovo (UNMIK)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*[d]
Assets		
Cash and term deposits	3 784	800
Cash pool[a]	14 564	3 515
Assessed contributions receivable from Member States[b]	53 249	45 982
Accounts receivable from Member States	23	24
Other accounts receivable	5 310	1 217
Deferred charges	37	36
Other assets	55	49
Total assets	**77 022**	**51 623**
Liabilities		
Contributions or payments received in advance	575	1 076
Unliquidated obligations — current period	10 024	3 106
Unliquidated obligations — prior periods	126	497
Accounts payable to Member States	18 154	15 193
Other accounts payable	3 279	5 815
Inter-fund balances payable	2 655	3 932
Due to United Nations Peace Forces	—	13 000
Deferred credits	5	9
End-of-service liabilities[c]	5 330	12 164
Total liabilities	**40 148**	**54 792**
Reserves and fund balances		
Cumulative surplus	42 204	8 995
Deficit — end-of-service liabilities	(5 330)	(12 164)
Total reserves and fund balances	**36 874**	**(3 169)**
Total liabilities, reserves and fund balances	**77 022**	**51 623**

(Footnotes on following page)

(Footnotes to Statement IX)

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[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net decrease in accrued end-of-service liabilities during the current period.

[d] Represents write-offs of civilian personnel costs of $45,880 and of assessed contributions receivable from the former Yugoslavia in the amount of $32,080 in accordance with General Assembly resolution 63/249 of 24 December 2008.

[e] Under the terms of General Assembly resolution 63/295 of 30 June 2009, the total assessment on Member States was reduced by $5,413,700, comprising unencumbered balance and other income for the period ended 30 June 2008.

[f] Reclassified to conform to current presentation.

[g] Represents share of the cash pool and comprises cash and term deposits of $3,737,859, short-term investments of $2,962,944 (market value $2,970,316), long-term investments of $7,809,525 (market value $7,903,795) and accrued interest receivable of $53,265.

[h] Represents accrued end-of-service liabilities for unused vacation days of $2,487,574 and for repatriation benefits of $2,842,088. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 9.1

United Nations Interim Administration Mission in Kosovo (UNMIK)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	65 011	(13 725)	51 286	36 494	1 765	38 259	13 027
Civilian personnel	110 621	8 824	119 445	104 565	996	105 561	13 884
Operational requirements	22 380	4 901	27 281	17 440	7 263	24 703	2 578
Subtotal	**198 012**	**—**	**198 012**	**158 499**	**10 024**	**168 523**	**29 489**
Prorated costs							
United Nations Logistics Base	1 179	—	1 179	1 179	—	1 179	—
Support account for peacekeeping operations	8 012	—	8 012	8 012	—	8 012	—
Subtotal	**9 191**	**—**	**9 191**	**9 191**	**—**	**9 191**	**—**
Total	**207 203**	**—**	**207 203**	**167 690**	**10 024**	**177 714**	**29 489**

[a] In accordance with General Assembly resolution 62/262 of 20 June 2008.

Statement X

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[b]	1 242 729	1 166 721
Voluntary contributions[c]	4 245	4 153
Interest income	5 639	8 752
Other/miscellaneous income	2 688	1 181
Total income	**1 255 301**	**1 180 807**
Total expenditure (schedule 10.1)	**1 222 639**	**1 129 624**
Excess (shortfall) of income over expenditure	**32 662**	**51 183**
Non-budgeted accrued expenses for end-of-service liabilities[d]	(2 927)	(3 480)
Prior-period adjustments[e]	(54)	(4)
Net excess (shortfall) of income over expenditure	**29 681**	**47 699**
Cancellation of prior-period obligations	19 256	18 795
Credits returned to Member States[f]	(69 975)	(61 577)
Reserves and fund balances, beginning of period	58 221	53 304
Reserves and fund balances, end of period	**37 183**	**58 221**

Statement X (concluded)

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*[a]
Assets		
Cash and term deposits	2 828	8 600
Cash pool[b]	295 071	148 569
Assessed contributions receivable from Member States[b]	165 276	137 772
Accounts receivable from Member States	181	115
Other accounts receivable	6 634	6 072
Deferred charges	513	395
Other assets	751	218
Total assets	**471 254**	**301 741**
Liabilities		
Contributions or payments received in advance	1 655	6 584
Unliquidated obligations — current period	182 936	134 498
Unliquidated obligations — prior period	19 905	18 374
Accounts payable to Member States	191 628	47 706
Other accounts payable	15 926	20 710
Inter-fund balances payable	6 768	3 370
Deferred credits	323	277
Other liabilities	67	65
End-of-service liabilities[c]	14 863	11 936
Total liabilities	**434 071**	**243 520**
Reserves and fund balances		
Cumulative surplus	52 046	70 157
Deficit — end-of-service liabilities	(14 863)	(11 936)
Total reserves and fund balances	**37 183**	**58 221**
Total liabilities and reserves and fund balances	**471 254**	**301 741**

(Footnotes on following page)

(Footnotes to Statement X)

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[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents voluntary contributions in kind received from Fondation Hirondelle for the operation of Radio Okapi, for which budgetary provisions were made.

[d] Represents net increase in accrued end-of-service liabilities during the current period.

[e] Represents write-off of assessed contributions receivable from the former Yugoslavia in the amount of $10,222 in accordance with General Assembly resolution 63/249 of 24 December 2008, and write-off of accounts receivables from air service contractors of $30,398 and from civilian personnel of $13,563.

[f] Under the terms of General Assembly resolution 63/291 of 30 June 2009, the total assessment on Member States was reduced by $69,974,500, comprising unencumbered balance and other income in respect of the period ended 30 June 2008.

[g] Reclassified to conform to current presentation.

[h] Represents share of the cash pool and comprises cash and term deposits of $75,732,326, short-term investments of $60,031,870 (market value $60,181,226), long-term investments of $158,227,886 (market value $160,137,883) and accrued interest receivable of $1,079,196.

[i] Represents accrued liabilities for unused vacation days of $6,768,415 and for repatriation benefits of $8,094,264. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 10.1

United Nations Organization Mission in the Democratic Republic of the Congo (MONUC)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	466 355	20 571	486 926	428 716	55 533	484 249	2 677
Civilian personnel	242 827	—	242 827	236 203	4 226	240 429	2 398
Operational requirements	478 494	(20 571)	457 923	315 486	123 177	438 663	19 260
Subtotal	**1 187 676**	—	**1 187 676**	**980 405**	**182 936**	**1 163 341**	**24 335**
Prorated costs							
United Nations Logistics Base	7 062	—	7 062	7 062	—	7 062	—
Support account for peacekeeping operations	47 991	—	47 991	47 991	—	47 991	—
Subtotal	**55 053**	—	**55 053**	**55 053**	—	**55 053**	—
Voluntary contributions in kind (budgeted)	3 427	—	3 427	4 245	—	4 245	(818)
Total	**1 246 156**	—	**1 246 156**	**1 039 703**	**182 936**	**1 222 639**	**23 517**

[a] In accordance with General Assembly resolution 62/256 of 20 June 2008.

Statement XI

United Nations Mission in Ethiopia and Eritrea (UNMEE)[a,b]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 to 31 July 2008 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[c,d]	41 659	118 989
Interest income	318	1 891
Other/miscellaneous income	1 169	356
Total income	**43 146**	**121 236**
Total expenditure (schedule 11.1)	**35 648**	**111 590**
Excess (shortfall) of income over expenditure	**7 498**	**9 646**
Non-budgeted accrued expenses for end-of-service liabilities[e]	1 930	(35)
Prior-period adjustments	(12)	—
Net excess (shortfall) of income over expenditure	**9 416**	**9 611**
Cancellation of prior-period obligations	1 875	7 965
Credits returned to Member States[f]	(2 875)	(18 012)
Reserves and fund balances, beginning of period	15 504	15 940
Reserves and fund balances, end of period	**23 920**	**15 504**

Statement XI (concluded)

United Nations Mission in Ethiopia and Eritrea (UNMEE)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*[a]
Assets		
Cash and term deposits[b]	458	498
Cash pool[i]	14 684	26 564
Assessed contributions receivable from Member States[c]	13 549	17 326
Accounts receivable from Member States	669	602
Other accounts receivable	524	993
Deferred charges		108
Other assets	3	49
Total assets	**29 887**	**46 140**
Liabilities		
Contributions or payments received in advance	171	169
Unliquidated obligations — current period	1 876	7 095
Unliquidated obligations — prior period	507	342
Accounts payable to Member States	1 915	12 854
Other accounts payable	524	4 127
Inter-fund balances payable	87	3 218
Deferred credits	703	698
Other liabilities	5	24
End-of-service liabilities[j]	179	2 109
Total liabilities	**5 967**	**30 636**
Reserves and fund balances		
Cumulative surplus	24 099	17 613
Deficit — end-of-service liabilities	(179)	(2,109)
Total reserves and fund balances	**23 920**	**15 504**
Total liabilities and reserves and fund balances	**29 887**	**46 140**

(Footnotes on following page)

(Footnotes to Statement XI)

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[a] See notes 2 and 3.

[b] The mandate of the Mission ended as at 31 July 2008.

[c] Includes unpaid assessed contributions irrespective of collectability.

[d] An assessment of $105,010,000 was authorized by the General Assembly in its resolution 62/259 of 20 June 2008. The assessment was reduced by the amount of $63,351,000 in accordance with Assembly resolution 63/257 of 24 December 2008.

[e] Represents net decrease in accrued end-of-service liabilities during the current period.

[f] Under the terms of General Assembly resolution 63/257, the total assessment to Member States was reduced by $2,875,000, comprising a portion of the unencumbered balance and other income in respect of the financial period ended 30 June 2008.

[g] Reclassified to conform to current presentation.

[h] Includes non-convertible Eritrean nakfa equivalent to $52,616 and non-convertible Ethiopian birr equivalent to $136,366.

[i] Represents share of the cash pool and comprises cash and term deposits of $3,768,889, short-term investments of $2,987,541 (market value $2,994,974), long-term investments of $7,874,356 (market value $7,969,409) and accrued interest receivable of $53,707.

[j] Represents accrued liabilities for unused vacation days of $21,806 and for repatriation benefits of $157,637. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 11.1

United Nations Mission in Ethiopia and Eritrea (UNMEE)

Expenditure for the period from 1 to 31 July 2008 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	5 543	(382)	5 161	5 049	73	5 122	39
Civilian personnel	10 171	2 846	13 017	12 558	56	12 614	403
Operational requirements	21 302	(2 464)	18 838	11 522	1 747	13 269	5 569
Subtotal	**37 016**	—	**37 016**	**29 129**	**1 876**	**31 005**	**6 011**
Prorated costs							
United Nations Logistics Base	596	—	596	596	—	596	—
Support account for peacekeeping operations	4 047	—	4 047	4 047	—	4 047	—
Subtotal	**4 643**	—	**4 643**	**4 643**	—	**4 643**	—
Total	**41 659**	—	**41 659**	**33 772**	**1 876**	**35 648**	**6 011**

[a] Represents $105,010,000 authorized under General Assembly resolution 62/259 of 20 June 2008, which was reduced by $63,351,000 under Assembly resolution 63/257 of 24 December 2008.

Statement XII

United Nations Mission in Liberia (UNMIL)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[b]	631 689	721 723
Voluntary contributions[c]	53	53
Interest income	4 568	8 719
Other/miscellaneous income	2 773	1 685
Total income	**639 083**	**732 180**
Total expenditure (schedule 12.1)	**621 503**	**682 914**
Excess (shortfall) of income over expenditure	**17 580**	**49 266**
Non-budgeted accrued expenses for end-of-service liabilities[d]	(1 230)	(2 329)
Prior-period adjustments	(20)	(28)
Net excess (shortfall) of income over expenditure	**16 330**	**46 909**
Cancellation of prior-period obligations	6 250	4 920
Credits returned to Member States[e]	(54 157)	(84 509)
Reserves and fund balances, beginning of period	47 017	79 697
Reserves and fund balances, end of period	**15 440**	**47 017**

Statement XII (concluded)

United Nations Mission in Liberia (UNMIL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*[f]
Assets		
Cash and term deposits	7 138	4 124
Cash pool[g]	146 330	157 478
Assessed contributions receivable from Member States[b]	50 804	28 034
Other accounts receivable	3 949	3 892
Inter-fund balances receivable	—	5 749
Deferred charges	376	473
Other assets	13	1
Total assets	**208 610**	**199 751**
Liabilities		
Contributions or payments received in advance	8 271	471
Unliquidated obligations — current period	68 957	65 029
Unliquidated obligations — prior period	3 385	4 746
Accounts payable to Member States	97 293	59 663
Other accounts payable	5 380	15 535
Inter-fund balances payable	1 440	—
Deferred credits	42	74
Other liabilities	22	66
End-of-service liabilities[h]	8 380	7 150
Total liabilities	**193 170**	**152 734**
Reserves and fund balances		
Cumulative surplus	23 820	54 167
Deficit — end-of-service liabilities	(8 380)	(7 150)
Total reserves and fund balances	**15 440**	**47 017**
Total liabilities and reserves and fund balances	**208 610**	**199 751**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents voluntary contribution in kind from Germany for premises, for which budgetary provisions were made.

[d] Represents net increase in accrued end-of-service liabilities during the current period.

[e] Under the terms of General Assembly resolution 63/296 of 30 June 2009, the total assessment to Member States was reduced by $54,157,100, comprising unencumbered balance and other income for the period ended 30 June 2008.

[f] Reclassified to conform to current presentation.

[g] Represents share of the cash pool and comprises cash and term deposits of $37,556,797, short-term investments of $29,770,705 (market value $29,844,773), long-term investments of $78,467,582 (market value $79,414,778) and accrued interest receivable of $535,189.

[h] Represents accrued liabilities for unused vacation days of $4,359,477 and for repatriation benefits of $4,020,570. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 12.1

United Nations Mission in Liberia (UNMIL)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	298 001	(716)	297 285	271 261	21 907	293 168	4 117
Civilian personnel	115 294	1 702	116 996	112 556	2 370	114 926	2 070
Operational requirements	190 413	(986)	189 427	140 695	44 680	185 375	4 052
Subtotal	**603 708**	—	**603 708**	**524 512**	**68 957**	**593 469**	**10 239**
Prorated costs							
United Nations Logistics Base	3 589	—	3 589	3 589	—	3 589	—
Support account for peacekeeping operations	24 392	—	24 392	24 392	—	24 392	—
Subtotal	**27 981**	—	**27 981**	**27 981**	—	**27 981**	—
Voluntary contributions in kind (budgeted)	53	—	53	53	—	53	—
Total	**631 742**	—	**631 742**	**552 546**	**68 957**	**621 503**	**10 239**

[a] In accordance with General Assembly resolution 62/263 of 20 June 2008.

Statement XIII

United Nations Operation in Côte d'Ivoire (UNOCI)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[b]	497 455	493 699
Interest income	1 687	6 217
Other/miscellaneous income	1 096	666
Total income	**500 238**	**500 582**
Total expenditure (schedule 13.1)	**497 425**	**488 114**
Excess (shortfall) of income over expenditure	**2 813**	**12 468**
Non-budgeted accrued expenses for end-of-service liabilities[c]	(480)	(2 256)
Prior-period adjustments	—	(3)
Net excess (shortfall) of income over expenditure	**2 333**	**10 209**
Cancellation of prior-period obligations	4 204	7 036
Credits returned to Member States[d]	(19 500)	(38 686)
Reserves and fund balances, beginning of period	13 335	34 776
Reserves and fund balances, end of period	**372**	**13 335**

Statement XIII (concluded)

United Nations Operation in Côte d'Ivoire (UNOCI)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	2008[e]
Assets		
Cash and term deposits	5 562	736
Cash pool[f]	123 282	68 975
Assessed contributions receivable from Member States[b]	34 639	41 056
Accounts receivable from Member States	182	181
Other accounts receivable	3 490	3 240
Deferred charges	491	475
Other assets	14	6
Total assets	**167 660**	**114 669**
Liabilities		
Contributions or payments received in advance	1 191	56
Unliquidated obligations — current period	45 686	54 361
Unliquidated obligations — prior periods	992	23
Accounts payable to Member States	106 182	27 590
Other accounts payable	4 652	5 959
Inter-fund balances payable	1 848	7 117
Deferred credits	70	50
Other liabilities	16	7
End-of-service liabilities[g]	6 651	6 171
Total liabilities	**167 288**	**101 334**
Reserves and fund balances		
Cumulative surplus	7 023	19 506
Deficit — end-of-service liabilities	(6 651)	(6 171)
Total reserves and fund balances	**372**	**13 335**
Total liabilities and reserves and fund balances	**167 660**	**114 669**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 63/289 of 30 June 2009, the total assessment on Member States was reduced by $19,500,000, comprising unencumbered balance and other income for the period ended 30 June 2008.

[e] Reclassified to conform to current presentation.

[f] Represents share of the cash pool and comprises cash and term deposits of $31,641,217, short-term investments of $25,081,514 (market value $25,143,916), long-term investments of $66,108,135 (market value $66,906,138) and accrued interest receivable of $450,891.

[g] Represents accrued liabilities for unused vacation days of $3,192,325 and for repatriation benefits of $3,458,305. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 13.1

United Nations Operation in Côte d'Ivoire (UNOCI)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			Expenditure			
	Original distribution[a] (1)	Redeployment (2)	Revised distribution (3)	Disbursements (4)	Unliquidated obligations (5)	Total expenditure (6)	Balance (3-6)
Military and police personnel	231 656	3 782	235 438	221 343	14 076	235 419	19
Civilian personnel	91 595	1 655	93 250	91 788	1 451	93 239	11
Operational requirements	152 152	(5 437)	146 715	116 556	30 159	146 715	—
Subtotal	**475 403**	**—**	**475 403**	**429 687**	**45 686**	**475 373**	**30**
Prorated costs							
United Nations Logistics Base	2 828	—	2 828	2 828	—	2 828	—
Support account for peacekeeping operations	19 224	—	19 224	19 224	—	19 224	—
Subtotal	**22 052**	**—**	**22 052**	**22 052**	**—**	**22 052**	**—**
Total	**497 455**	**—**	**497 455**	**451 739**	**45 686**	**497 425**	**30**

[a] In accordance with General Assembly resolution 62/254 of 20 June 2008.

Statement XIV

United Nations Stabilization Mission in Haiti (MINUSTAH)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[b]	601 580	561 345
Interest income	2 463	3 824
Other/miscellaneous income	1 424	644
Total income	**605 467**	**565 813**
Total expenditure (schedule 14.1)	**601 065**	**560 040**
Excess (shortfall) of income over expenditure	**4 402**	**5 773**
Non-budgeted accrued expenses for end-of-service liabilities[c]	(847)	(3 476)
Prior-period adjustments	(16)	(1)
Net excess (shortfall) of income over expenditure	**3 539**	**2 296**
Cancellation of prior-period obligations	4 652	13 254
Credits returned to Member States[d]	(19 025)	(39 781)
Reserves and fund balances, beginning of period	12 457	36 688
Reserves and fund balances, end of period	**1 623**	**12 457**

Statement XIV (concluded)

United Nations Stabilization Mission in Haiti (MINUSTAH)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	2 557	2 086
Cash pool[e]	76 941	35 192
Assessed contributions receivable from Member States[b]	100 411	76 529
Accounts receivable from Member States	72	—
Other accounts receivable	3 009	2 512
Deferred charges	225	241
Other assets	5	—
Total assets	**183 220**	**116 560**
Liabilities		
Contribution or payments received in advance	3 837	136
Unliquidated obligations — current period	56 190	52 209
Unliquidated obligations — prior periods	3 777	2 395
Accounts payable to Member States	102 506	31 047
Other accounts payable	3 637	8 904
Inter-fund balances payable	4 127	2 766
Deferred credits	96	67
Other liabilities	1	—
End-of-service liabilities[f]	7 426	6 579
Total liabilities	**181 597**	**104 103**
Reserves and fund balances		
Cumulative surplus	9 049	19 036
Deficit — end-of-service liabilities	(7 426)	(6 579)
Total reserves and fund balances	**1 623**	**12 457**
Total liabilities and reserves and fund balances	**183 220**	**116 560**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 63/294 of 30 June 2009, the total assessment on Member States was reduced by $19,025,400, comprising unencumbered balance and other income for the period ended 30 June 2008.

[e] Represents share of the cash pool and comprises cash and term deposits of $19,747,378, short-term investments of $15,653,448 (market value $15,692,393), long-term investments of $41,258,286 (market value $41,756,322) and accrued interest receivable of $281,403.

[f] Represents accrued liabilities for unused vacation days of $3,557,296 and for repatriation benefits of $3,868,703. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 14.1

United Nations Stabilization Mission in Haiti (MINUSTAH)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	281 148	(597)	280 551	258 608	21 863	280 471	80
Civilian personnel	128 424	17	128 441	126 389	2 021	128 410	31
Operational requirements	165 344	580	165 924	133 214	32 306	165 520	404
Subtotal	**574 916**	—	**574 916**	**518 211**	**56 190**	**574 401**	**515**
Prorated costs							
United Nations Logistics Base	3 420	—	3 420	3 420	—	3 420	—
Support account for peacekeeping operations	23 244	—	23 244	23 244	—	23 244	—
Subtotal	**26 664**	—	**26 664**	**26 664**	—	**26 664**	—
Total[b]	**601 580**	—	**601 580**	**544 875**	**56 190**	**601 065**	**515**

[a] In accordance with General Assembly resolution 62/281 of 20 June 2008.

[b] In addition, voluntary contributions in kind of $135,000 were received from the United States, representing the donation of non-lethal ammunition, for which no budgetary provision has been made.

Statement XV

United Nations Mission in the Sudan (UNMIS)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[b,c]	909 327	887 332
Interest income	8 591	17 612
Other/miscellaneous income	10 130	680
Total income	**928 048**	**905 624**
Total expenditure (schedule 15.1)	**898 539**	**861 514**
Excess (shortfall) of income over expenditure	**29 509**	**44 110**
Non-budgeted accrued expenses for end-of-service liabilities[d]	741	(4 118)
Prior-period adjustments	(5)	(3)
Net excess (shortfall) of income over expenditure	**30 245**	**39 989**
Cancellation of prior-period obligations	18 983	38 092
Credits returned to Member States[c]	(82 199)	(159 505)
Reserves and fund balances, beginning of period	71 513	152 937
Reserves and fund balances, end of period	**38 542**	**71 513**

Statement XV (concluded)

United Nations Mission in the Sudan (UNMIS)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*[f]
Assets		
Cash and term deposits	9 166	10 041
Cash pool[g]	216 259	298 842
Assessed contributions receivable from Member States[b]	85 812	29 350
Accounts receivable from Member States	52	446
Other accounts receivable	2 778	10 395
Inter-fund balances receivable	—	208
Deferred charges	717	174
Other assets	44	18
Total assets	**314 828**	**349 474**
Liabilities		
Contributions or payments received in advance	1 917	2 627
Unliquidated obligations — current period	100 375	94 528
Unliquidated obligations — prior periods	8 353	6 505
Accounts payable to Member States	142 930	104 257
Other accounts payable	10 947	59 307
Inter-fund balances payable	1 770	—
Deferred credits	6	36
Other liabilities	29	1
End-of-service liabilities[h]	9 959	10 700
Total liabilities	**276 286**	**277 961**
Reserves and fund balances		
Cumulative surplus	48 501	82 213
Deficit — end-of-service liabilities	(9 959)	(10 700)
Total reserves and fund balances	**38 542**	**71 513**
Total liabilities and reserves and fund balances	**314 828**	**349 474**

(Footnotes on following page)

(Footnotes to Statement XV)

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[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] An appropriation of $858,771,200 and an assessment of the same amount were authorized by the General Assembly in its resolution 62/267 of 20 June 2008. An additional appropriation and assessment in the amounts of $56,173,100 and $50,555,790, respectively, were authorized by the Assembly in its resolution 63/273 of 7 April 2009.

[d] Represents net decrease in accrued end-of-service liabilities during the current period.

[e] Under the terms of General Assembly resolution 63/273 B of 30 June 2009, the total assessment on Member States were reduced by $82,199,100, comprising unencumbered balance and other income for the period ended 30 June 2008.

[f] Reclassified to conform to current presentation.

[g] Represents share of the cash pool and comprises cash and term deposits of $55,504,623, short-term investments of $43,997,675 (market value $44,107,139), long-term investments of $115,966,055 (market value $117,365,902) and accrued interest receivable of $790,948.

[h] Represents accrued liabilities for unused vacation days of $5,509,944 and for repatriation benefits of $4,449,302. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 15.1

United Nations Mission in the Sudan (UNMIS)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	300 210	(901)	299 309	272 844	25 351	298 195	1 114
Civilian personnel	188 452	6 675	195 127	188 508	4 568	193 076	2 051
Operational requirements	388 232	(5 774)	382 458	298 762	70 456	369 218	13 240
Subtotal	**876 894**	—	**876 894**	**760 114**	**100 375**	**860 489**	**16 405**
Prorated costs							
United Nations Logistics Base	4 880	—	4 880	4 880	—	4 880	—
Support account for peacekeeping operations	33 170	—	33 170	33 170	—	33 170	—
Subtotal	**38 050**	—	**38 050**	**38 050**	—	**38 050**	—
Total	**914 944**	—	**914 944**	**798 164**	**100 375**	**898 539**	**16 405**

[a] Represents $856,771,200 in accordance with General Assembly resolution 62/267 of 20 June 2008 and $56,173,100 in accordance with Assembly resolution 63/273 of 7 April 2009.

Statement XVI

United Nations Integrated Mission in Timor-Leste (UNMIT)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[b]	180 841	177 026
Interest income	899	2 477
Other/miscellaneous income	1 514	237
Total income	**183 254**	**179 740**
Total expenditure (schedule 16.1)	**180 814**	**170 063**
Excess (shortfall) of income over expenditure	**2 440**	**9 677**
Non-budgeted accrued expenses for end-of-service liabilities[c]	(742)	(1 851)
Prior-period adjustments	(4)	—
Net excess (shortfall) of income over expenditure	**1 694**	**7 826**
Cancellation of prior-period obligations	4 343	4 800
Credits returned to Member States[d]	(14 478)	(39 078)
Reserves and fund balances, beginning of period	11 230	37 682
Reserves and fund balances, end of period	**2 789**	**11 230**

Statement XVI (concluded)

United Nations Integrated Mission in Timor-Leste (UNMIT)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*[e]
Assets		
Cash and term deposits	1 647	1 106
Cash pool[f]	28 662	37 109
Assessed contributions receivable from Member States[b]	11 257	11 842
Accounts receivable from Member States	38	48
Other accounts receivable	539	491
Deferred charges	27	47
Other assets	2	65
Total assets	**42 172**	**50 708**
Liabilities		
Contributions or payments received in advance	35	40
Unliquidated obligations — current period	15 867	19 502
Unliquidated obligations — prior periods	426	607
Accounts payable to Member States	15 892	12 019
Other accounts payable	1 349	3 834
Inter-fund balances payable	1 817	220
Deferred credits	8	9
End-of-service liabilities[g]	3 989	3 247
Total liabilities	**39 383**	**39 478**
Reserves and fund balances		
Cumulative surplus	6 778	14 477
Deficit — end-of-service liabilities	(3 989)	(3 247)
Total reserves and fund balances	**2 789**	**11 230**
Total liabilities and reserves and fund balances	**42 172**	**50 708**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 63/292 of 30 June 2009, the total assessment on Member States were reduced by $14,477,500, comprising unencumbered balance and other income for the period ended 30 June 2008.

[e] Reclassified to conform to current presentation.

[f] Represents share of the cash pool and comprises cash and term deposits of $7,356,261, short-term investments of $5,831,197 (market value $5,845,704), long-term investments of $15,369,469 (market value $15,554,997) and accrued interest receivable of $104,828.

[g] Represents accrued liabilities for unused vacation days of $1,886,109 and for repatriation benefits of $2,103,406. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 16.1

United Nations Integrated Mission in Timor-Leste (UNMIT)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	57 687	5 169	62 856	60 530	2 314	62 844	12
Civilian personnel	58 259	5 975	64 234	63 491	734	64 225	9
Operational requirements	56 896	(11 144)	45 752	32 927	12 819	45 746	6
Subtotal	**172 842**	—	**172 842**	**156 948**	**15 867**	**172 815**	**27**
Prorated costs							
United Nations Logistics Base	1 026	—	1 026	1 026	—	1 026	—
Support account for peacekeeping operations	6 973	—	6 973	6 973	—	6 973	—
Subtotal	**7 999**	—	**7 999**	**7 999**	—	**7 999**	—
Total	**180 841**	—	**180 841**	**164 947**	**15 867**	**180 814**	**27**

[a] In accordance with General Assembly resolution 62/258 of 20 June 2008.

Statement XVII

United Nations Mission in the Central African Republic and Chad (MINURCAT)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[b]	454 755	183 558
Interest income	2 644	1 117
Other/miscellaneous income	4 371	—
Total income	**461 770**	**184 675**
Total expenditure (schedule 17.1)	**438 032**	**165 184**
Excess (shortfall) of income over expenditure	**23 738**	**19 491**
Non-budgeted accrued expenses for end-of-service liabilites[c]	(3 199)	(1 156)
Prior-period adjustments	(1)	—
Net excess (shortfall) of income over expenditure	**20 538**	**18 335**
Cancellation of prior-period obligations	7 533	271
Credits returned to Member States[d]	(18 647)	—
Reserves and fund balances, beginning of period	17 500	(1 106)
Reserves and fund balances, end of period	**26 924**	**17 500**

Statement XVII (concluded)

United Nations Mission in the Central African Republic and Chad (MINURCAT)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	2 399	5 921
Cash pool[f]	98 259	93 952
Assessed contributions receivable from Member States[b]	136 078	44 665
Other accounts receivable	3 317	3 454
Deferred charges	133	178
Other assets	5	6
Total assets	**240 191**	**148 176**
Liabilities		
Contributions or payments received in advance	147	—
Unliquidated obligations — current period	156 564	84 113
Accounts payable to Member States	15 512	—
Other accounts payable	11 827	10 357
Inter-fund balances payable	24 862	35 017
Other liabilities	—	33
End-of-service liabilities[g]	4 355	1 156
Total liabilities	**213 267**	**130 676**
Reserves and fund balances		
Cumulative surplus	31 279	18 656
Deficit — end-of-service liabilities	(4 355)	(1 156)
Total reserves and fund balances	**26 924**	**17 500**
Total liabilities and reserves and fund balances	**240 191**	**148 176**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 63/274 B of 30 June 2009, the total assessment to Member States was reduced by $18,647,300, comprising unencumbered balance and other income for the period ended 30 June 2008.

[e] Reclassified to conform to current presentation.

[f] Represents share of the cash pool and comprises cash and term deposits of $25,219,065, short-term investments of $19,990,771 (market value $20,040,507), long-term investments of $52,690,304 (market value $53,326,338) and accrued interest receivable of $359,375.

[g] Represents accrued liabilities for unused vacation days of $2,515,545 and for repatriation benefits of $1,839,232. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 17.1

United Nations Mission in the Central African Republic and Chad (MINURCAT)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	75 954	11 926	87 880	53 986	26 979	80 965	6 915
Civilian personnel	64 108	9 900	74 008	70 644	1 390	72 034	1 974
Operational requirements	300 734	(21 826)	278 908	142 879	128 195	271 074	7 834
Subtotal	**440 796**	**—**	**440 796**	**267 509**	**156 564**	**424 073**	**16 723**
Prorated costs							
United Nations Logistics Base	1 790	—	1 790	1 790	—	1 790	—
Support account for peacekeeping operations	12 169	—	12 169	12 169	—	12 169	—
Subtotal	**13 959**	**—**	**13 959**	**13 959**	**—**	**13 959**	**—**
Total	**454 755**	**—**	**454 755**	**281 468**	**156 564**	**438 032**	**16 723**

[a] Represents $315,083,400 in accordance with General Assembly resolution 62/233 B of 20 June 2008 and $139,671,300 in accordance with Assembly resolution 63/274 of 7 April 2009.

Statement XVIII

African Union-United Nations Hybrid Operation in Darfur (UNAMID)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008 to 30 June 2009	*31 July 2007 to 30 June 2008*
Income		
Assessed contributions[b,c]	1 369 255	1 275 654
Interest income	19 585	6 087
Other/miscellaneous income	28 084	181
Total income	**1 416 924**	**1 281 922**
Total expenditure (schedule 18.1)	**1 560 824**	**1 056 479**
Excess (shortfall) of income over expenditure[c]	**(143 900)**	**225 443**
Non-budgeted accrued expenses for end-of-service liabilities[d]	(6 167)	(3 907)
Net excess (shortfall) of income over expenditure	**(150 067)**	**221 536**
Cancellation of prior-period obligations	83 253	—
Credits returned to Member States[e]	(225 443)	—
Reserves and fund balances, beginning of period	221 536	—
Reserves and fund balances, end of period	**(70 721)**	**221 536**

Statement XVIII (concluded)

African Union-United Nations Hybrid Operation in Darfur (UNAMID)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*[i]
Assets		
Cash and term deposits	6 923	2 313
Cash pool[g]	543 900	621 520
Assessed contributions receivable from Member States[h]	126 113	344 605
Accounts receivable from Member States	5	—
Other accounts receivable	3 778	3 852
Deferred charges	700	262
Other assets	29	7
Total assets	**681 448**	**972 559**
Liabilities		
Contributions or payments received in advance	5 564	10
Unliquidated obligations — current period	537 029	600 942
Unliquidated obligations — prior period	10 503	—
Accounts payable to Member States	119 451	8 378
Other accounts payable	58 991	96 061
Inter-fund balances payable	10 555	41 725
Deferred credits	2	—
End-of-service liabilities[h]	10 074	3 907
Total liabilities	**752 169**	**751 023**
Reserves and fund balances		
Cumulative surplus (deficit)	(60 647)	225 443
Deficit end-of-service liabilities	(10 074)	(3 907)
Total reserves and fund balances	**(70 721)**	**221 536**
Total liabilities and reserves and fund balances	**681 448**	**972 559**

(Footnotes on following page)

(Footnotes to Statement XVIII)

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[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Under the terms of General Assembly resolutions 62/232 B of 20 June 2008 and 63/258 of 24 December 2008, an appropriation of $1,569,255,200 and assessments of $1,369,255,200 were authorized. Furthermore, under the terms of Assembly resolution 63/258, the Secretary-General was authorized to assess an additional amount up to $200,000,000, as required. This was not assessed, resulting in a shortfall of income over expenditures. The matter will be considered by the Assembly at its sixty-fourth session.

[d] Represents net increase in accrued liabilities during the current period.

[e] Under the terms of General Assembly resolution 63/258, the total assessment on Member States was reduced by $225,443,200 comprising unencumbered balance and other income for the period ended 30 June 2008.

[f] Reclassified to conform to current presentation.

[g] Represents share of the cash pool and comprises cash and term deposits of $139,596,184, short-term investments of $110,655,783 (market value $110,931,090), long-term investments of $291,658,926 (market value $295,179,593) and accrued interest receivable of $1,989,264.

[h] Represents accrued liabilities for unused vacation days of $6,084,981 and for repatriation benefits of $3,989,137. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 18.1

African Union-United Nations Hybrid Operation in Darfur (UNAMID)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	649 752	(58 275)	591 477	455 455	131 162	586 617	4 860
Civilian personnel	179 625	12 357	191 982	185 398	4 530	189 928	2 054
Operational requirements	670 333	45 918	716 251	313 397	401 337	714 734	1 517
Subtotal	**1 499 710**	—	**1 499 710**	**954 250**	**537 029**	**1 491 279**	**8 431**
Prorated costs							
United Nations Logistics Base	8 921	—	8 921	8 921	—	8 921	—
Support account for peacekeeping operations	60 624	—	60 624	60 624	—	60 624	—
Subtotal	69 545	—	69 545	**69 545**	—	**69 545**	—
Total	**1 569 255**	—	**4 569 255**	**1 023 795**	**537 029**	**1 560 824**	**8 431**

[a] In accordance with General Assembly resolution 62/232 B of 20 June 2008.

Statement XIX

Support for the African Union Mission in Somalia[a,b]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Assessed contributions[c,d]	77 791	—
Interest income	41	—
Other/miscellaneous income	4	—
Total income	**77 836**	—
Total expenditure (schedule 18.1)	**72 043**	**2 104**
Excess (shortfall) of income over expenditure	**5 793**	**(2 104)**
Non-budgeted accrued expenses for end-of-service liabilites[e]	(641)	(72)
Net excess (shortfall) of income over expenditure	**5 152**	**(2 176)**
Cancellation of prior-period obligations	77	12
Reserves and fund balances, beginning of period	(2 209)	(45)
Reserves and fund balances, end of period	**3 020**	**(2 209)**

Statement XIX (concluded)

Support for the African Union Mission in Somalia

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	43	18
Cash pool[f]	12 690	—
Assessed contributions receivable from Member States[c]	57 391	—
Other accounts receivable	133	8
Deferred charges	18	—
Other assets	73	—
Total assets	**70 348**	**26**
Liabilities		
Unliquidated obligations — current period	42 270	86
Other accounts payable	2 864	4
Inter-fund balances payable	21 481	73
Due to Peacekeeping Reserve Fund	—	2 000
End-of-service liabilities[g]	713	72
Total liabilities	**67 328**	**2 235**
Reserves and fund balances		
Cumulative surplus (deficit)	3 733	(2 137)
Deficit — end-of-service liabilities	(713)	(72)
Total reserves and fund balances	**3 020**	**(2 209)**
Total liabilities and reserves and fund balances	**70 348**	**26**

[a] See notes 2 and 3.

[b] Previously Technical Assistance Mission to the African Union Headquarters and Somalia; comprises the United Nations planning team, which continues to provide technical and expert advice to the African Union in the planning and deployment of the African Union Mission in Somalia (AMISOM), and the United Nations Support Office for AMISOM, which provides a logistical support package for AMISOM.

[c] Includes unpaid assessed contributions irrespective of collectability.

[d] Represents assessments authorized by the General Assembly in its resolution 63/275 of 7 April 2009 in the amounts of $2,149,000 for the period from 1 May 2007 to 30 June 2008 and of $75,641,900 for the period from 1 July 2008 to 30 June 2009.

[e] Represents net increase in accrued end-of-service liabilities during the current period.

[f] Represents share of the cash pool and comprises cash and term deposits of $3,257,110, short-term investments of $2,581,862 (market value $2,588,285), long-term investments of $6,805,094 (market value $6,887,240) and accrued interest receivable of $46,414.

[g] Represents accrued liabilities for unused vacation days of $428,079 and for repatriation benefits of $284,614.

The accompanying notes are an integral part of the financial statements.

Schedule 19.1

Support for the African Union Mission in Somalia

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Military and police personnel	7 786	(3 791)	3 995	—	3 491	3 491	504
Civilian personnel	5 482	(1 161)	4 321	4 022	90	4 112	209
Operational requirements	62 374	4 952	67 326	25 751	38 689	64 440	2 886
Total	**75 642**	—	**75 642**	**29 773**	**42 270**	**72 043**	**3 599**

[a] In accordance with General Assembly resolution 63/275 of 7 April 2009.

Statement XX

Peacekeeping Reserve Fund[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Interest income	4 305	7 323
Total income	**4 305**	**7 323**
Total expenditure	**1**	**1**
Net excess (shortfall) of income over expenditure	**4 304**	**7 322**
Transfer to other funds[b]	(470)	(11 498)
Reserves and fund balances, beginning of period	157 792	161 968
Reserves and fund balances, end of period	**161 626**	**157 792**

Statement XX (concluded)

Peacekeeping Reserve Fund

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	19	36
Cash pool[c]	148 779	154 425
Assessed contributions receivable from Member States[d]	8	10
Due from the United Nations Mission in the Central African Republic	12 820	12 820
Due from Support for the African Union Mission in Somalia	—	2 000
Total assets	**161 626**	**169 291**
Liabilities		
Inter-fund balances payable	—	11 499
Total liabilities	**—**	**11 499**
Reserves and fund balances		
Working capital funds	150 000	150 000
Cumulative surplus[e]	11 626	7 792
Total reserves and fund balances	**161 626**	**157 792**
Total liabilities and reserves and fund balances	**161 626**	**169 291**

[a] See notes 2 and 3.

[b] Under the terms of General Assembly resolution 62/250 of 20 June 2008, the excess balance in the Peacekeeping Reserve Fund of $469,600 for the period ending 30 June 2007 was applied to meet the requirements of the support account for peacekeeping operations for the period from 1 July 2008 to 30 June 2009.

[c] Represents share of the cash pool and comprises cash and term deposits of $38,185,240, short-term investments of $30,268,863 (market value $30,344,170), long-term investments of $79,780,592 (market value $80,743,638) and accrued interest receivable of $544,145.

[d] Contributions assessed on Member States that joined the United Nations subsequent to the adoption of General Assembly resolution 47/217 of 23 December 1992 establishing the Peacekeeping Reserve Fund.

[e] Under the terms of General Assembly resolution 63/287 of 30 June 2009, the remaining excess balance of $7,322,600 in the Peacekeeping Reserve Fund for the period ending 30 June 2008 will be applied to meet the requirements of the support account for peacekeeping operations for the period from 1 July 2009 to 30 June 2010.

The accompanying notes are an integral part of the financial statements.

Statement XXI

Support account for peacekeeping operations[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income		
Allocation from other funds[b]	273 923	216 133
Interest income	2 383	3 248
Other/miscellaneous income	1 380	246
Total income	**277 686**	**219 627**
Total expenditure (schedule 21.1)	**271 964**	**222 451**
Excess (shortfall) of income over expenditure	**5 722**	**(2 824)**
Non-budgeted accrued expenses for end-of-service liabilities[c]	(4 530)	(8 706)
Net excess (shortfall) of income over expenditure	**1 192**	**(11 530)**
Cancellation of prior-period obligations	3 332	3 503
Transfers from other funds	—	4 401
Reserves and fund balances, beginning of period	(9 474)	(5 848)
Reserves and fund balances, end of period	**(4 950)**	**(9 474)**

Statement XXI (concluded)

Support account for peacekeeping operations[a]

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	2	29
Cash pool[d]	58 174	36 791
Accounts receivable from Member States	5	1
Other accounts receivable	1 710	1 076
Deferred charges	2 238	1 488
Total assets	**62 129**	**39 385**
Liabilities		
Unliquidated obligations — current period	20 470	13 568
Unliquidated obligations — prior periods	7	7
Accounts payable to Member States	—	8
Other accounts payable	7 625	10 448
Inter-fund balances payable	9 917	298
End-of-service liabilities[c]	29 060	24 530
Total liabilities	**67 079**	**48 859**
Reserves and fund balances		
Cumulative surplus	24 110	15 056
Deficit — end-of-service liabilities	(29 060)	(24 530)
Total reserves and fund balances	**(4 950)**	**(9 474)**
Total liabilities and reserves and fund balances	**62 129**	**39 385**

[a] See notes 2 and 3.

[b] Under the terms of General Assembly resolution 62/250 of 20 June 2008, an amount of $273,453,200 is prorated among the active peacekeeping operations for the period from 1 July 2008 to 30 June 2009 and an amount of $469,600 in excess of the authorized level of the Peacekeeping Reserve Fund in respect of the period ended 30 June 2007 is applied to meet the resources required for the period from 1 July 2008 to 30 June 2009.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Represents share of the cash pool and comprises cash and term deposits of $14,930,731, short-term investments of $11,835,365 (market value $11,864,811), long-term investments of $31,194,843 (market value $31,571,401) and accrued interest receivable of $212,765.

[e] Represents accrued liabilities for unused vacation days of $14,379,262 and for repatriation benefits of $14,680,767. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 21.1

Support account for peacekeeping operations

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Civilian personnel	192 605	(1 629)	190 976	187 312	1 130	188 442	2 534
Operational requirements	89 797	1 629	91 426	64 182	19 340	83 522	7 904
Total	**282 402**	—	**282 402**	**251 494**	**20 470**	**271 964**	**10 438**

[a] Represents $273,922,800 authorized under General Assembly resolution 62/250 of 20 June 2008 and commitments of $8,479,100 authorized under Assembly resolution 63/262 of 24 December 2008.

Statement XXII

United Nations Logistics Base at Brindisi, Italy (UNLB)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Strategic deployment stock activities	*Other UNLB activities*	*Total 2009*	*Total 2008*
Income				
Allocation from other funds	55 986[b]	40 237[c]	96 223	111 226
Interest income	—	2 905	2 905	2 571
Other/miscellaneous income	1 689	241	1 930	28
Total income	**57 675**	**43 383**	**101 058**	**113 825**
Total expenditure (schedule 22.1)	**68 941**	**44 336**	**113 277**	**95 618**
Excess (shortfall) of income over expenditure	**(11 266)**	**(953)[d]**	**(12 219)**	**18 207**
Non-budgeted accrued expenses for end-of-service liabilities[e]	—	(256)	(256)	(609)
Net excess (shortfall) of income over expenditure	**(11 266)**	**(1 209)**	**(12 475)**	**17 598**
Cancellation of prior-period obligations	226	266	492	4 646
Reserves and fund balances, beginning of period	81 197	7 200	88 397	66 153
Reserves and fund balances, end of period	**70 157[f]**	**6 257**	**76 414**	**88 397**

Statement XXII (concluded)

United Nations Logistics Base at Brindisi, Italy (UNLB)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	1 471	921
Cash pool[g]	68 208	46 364
Assessed contributions receivable from Member States[h]	13 573	13 576
Other accounts receivable	6 573	1 212
Inter-fund balances receivable	46 354	74 279
Deferred charges	211	189
Other assets	48	—
Total assets	**136 438**	**136 541**
Liabilities		
Unliquidated obligations — current period	46 340	32 978
Other accounts payable	10 737	12 475
End-of-service liabilities[i]	2 947	2 691
Total liabilities	**60 024**	**48 144**
Reserves and fund balances		
Cumulative surplus — strategic deployment stock activities	70 157	81 197
Cumulative surplus — other UNLB activities	9 204	9 891
Deficit — end-of-service liabilities	(2 947)	(2 691)
Total reserves and fund balances	**76 414**	**88 397**
Total liabilities and reserves and fund balances	**136 438**	**136 541**

[a] See notes 2 and 3.

[b] Represents funding provided by peacekeeping and political missions, and by other entities, for transfer of strategic deployment stocks at replacement values.

[c] In accordance with General Assembly resolution 62/251 of 20 June 2008, part of the cost estimates amounting to $40,236,900 are allocated on a prorated basis among the individual active peacekeeping missions.

[d] Under the terms of General Assembly resolution 62/251, an amount of $5,532,100 in respect of the unencumbered balance and other income for the period ended 30 June 2007 is applied to meet the resources required for the period from 1 July 2008 to 30 June 2009. This amount is therefore sufficient to cover the shortfall of income over expenditure.

[e] Represents net increase in accrued end-of-service liabilities during the current period.

[f] See note 11.

[g] Represents share of the cash pool and comprises cash and term deposits of $17,506,030, short-term investments of $13,876,765 (market value $13,911,290), long-term investments of $36,575,426 (market value $37,016,935) and accrued interest receivable of $249,463.

[h] Includes unpaid assessed contributions irrespective of collectability.

[i] Represents accrued end-of-service liabilities for unused vacation days of $1,936,185 and for repatriation benefits for $1,010,897. See note 14.

The accompanying notes are an integral part of the financial statements.

Schedule 22.1

United Nations Logistics Base at Brindisi, Italy (UNLB)

Expenditure for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Appropriation			*Expenditure*			
	Original distribution[a] *(1)*	*Redeployment (2)*	*Revised distribution (3)*	*Disbursements (4)*	*Unliquidated obligations (5)*	*Total expenditure (6)*	*Balance (3-6)*
Strategic deployment stock activities							
Replenishment of strategic deployment stocks arising from transfers to peacekeeping and political missions and other entities	137 183	—	137 183	29 472	39 468	68 941	68 242
Subtotal	**137 183**	**—**	**137 183**	**29 472**	**39 468**	**68 941**	**68 242**
Other UNLB activities							
Civilian personnel	22 714	—	22 714	21 701	73	21 774	940
Operational requirements	23 055	—	23 055	15 763	6 799	22 562	493
Subtotal	**45 769**	**—**	**45 769**	**37 464**	**6 872**	**44 336**	**1 433**
Total	**182 952**	**—**	**182 952**	**66 936**	**46 340**	**113 277**	**69 675**

[a] Appropriations do not apply to strategic deployment stock activities. Instead, funding for strategic deployment stocks is based on current period transfers to peacekeeping and political missions, and other entities of $55,985,726 and fund balances brought forward from the preceding period of $81,196,626. Appropriations for other UNLB activities were authorized under General Assembly resolution 62/251 of 20 June 2008.

Statement XXIII

After-service health insurance for peacekeeping operations[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 2008 to 30 June 2009 as at 30 June 2009

(Thousands of United States dollars)

	Period	
	1 July 2008-30 June 2009	*1 July 2007-30 June 2008*
Income	—	—
Total income	—	—
Total expenditure	—	—
Excess (shortfall) of income over expenditure	—	—
Non-budgeted accrued expenses for post-retirement liabilities[b]	(42 440)	(20 892)
Net excess (shortfall) of income over expenditure	**(42 440)**	**(20 892)**
Reserves and fund balances, beginning of period	(409 892)	(389 000)
Reserves and fund balances, end of period	**(453 332)**	**(409 892)**

Statement XXIII (concluded)

After-service health insurance for peacekeeping operations

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets	—	—
Total assets	—	—
Liabilities		
Post-retirement liabilities[c]	452 332	409 892
Total liabilities	**452 332**	**409 892**
Reserves and fund balances		
Deficit — post-retirement liabilities	(452 332)	(409 892)
Total reserves and fund balances	**(452 332)**	**(409 892)**
Total liabilities and reserves and fund balances	—	—

[a] See notes 2 and 3.

[b] Represents net increase in accrued after-service health insurance liabilities during the current period.

[c] See note 14.

The accompanying notes are an integral part of the financial statements.

Statement XXIV

United Nations Operation in Burundi (ONUB)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 21 April 2004 to 31 December 2006 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	21 April 2004 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	819 080	—	—
Interest income	14 097	2 144	4 661
Other/miscellaneous income	1 460	121	697
Total income	**834 637**	**2 265**	**5 358**
Total expenditure	**720 257**	—	—
Excess (shortfall) of income over expenditure	**114 380**	**2 265**	**5 358**
Non-budgeted accrued expenses for end-of-service liabilities[c]	873	55	873
Prior-period adjustments[d]	(1 011)	(765)	(1 007)
Net excess (shortfall) of income over expenditure	**114 242**	**1 555**	**5 224**
Cancellation of prior-period obligations	35 362	245	3 526
Credits returned to Member States	(140 854)	—	(30 730)
Other adjustments to reserves and fund balances	(932)	—	—
Reserves and fund balances, beginning of period	—	7 818	29 798
Reserves and fund balances, end of period	**7 818**	**9 618**	**7 818**

Statement XXIV (concluded)

United Nations Operation in Burundi (ONUB)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*[e]
Assets		
Cash and term deposits	15	35
Cash pool[f]	65 973	76 479
Assessed contributions receivable from Member States[b]	1 026	1 998
Accounts receivable from Member States	15	21
Other accounts receivable	116	141
Inter-fund balances receivable	72	—
Other assets	—	29
Total assets	**67 217**	**78 703**
Liabilities		
Contributions or payments received in advance	9 120	9 149
Unliquidated obligations — prior periods	409	432
Accounts payable to Member States	48 023	60 469
Other accounts payable	42	387
Inter-fund balances payable	—	377
Deferred credits	1	8
Other liabilities	—	4
End-of-service liabilities[g]	4	59
Total liabilities	**57 599**	**70 885**
Reserves and fund balances		
Cumulative surplus	9 622	7 877
Deficit end-of-service liabilities	(4)	(59)
Total reserves and fund balances	**9 618**	**7 818**
Total liabilities and reserves and fund balances	**67 217**	**78 703**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net decrease in the accrued end-of-service liabilities during the current period.

[d] Represents prior-period expenditures for contingent-owned equipment and other charges of $331,144, civilian personnel costs of $392,355, miscellaneous operational costs of $40,262, and bank charges of $1,114.

[e] Reclassified to conform to current presentation.

[f] Represents share of the cash pool and comprises cash and term deposits of $16,932,431, short-term investments of $13,422,082 (market value $13,455,475), long-term investments of $35,377,003 (market value $35,804,045) and accrued interest receivable of $241,289.

[g] Represents accrued liabilities for unused vacation days of $3,689. See note 14.

The accompanying notes are an integral part of the financial statements.

Statement XXV

United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 13 July 1998 to 31 December 2005 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	13 July 1998 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	3 057 562	—	—
Voluntary contributions	3 391	—	—
Interest income	68 417	3 116	7 862
Other/miscellaneous income	12 167	326	79
Total income	**3 141 537**	**3 442**	**7 941**
Total expenditure	**2 915 326**	**—**	**—**
Excess (shortfall) of income over expenditure	**226 211**	**3 442**	**7 941**
Non-budgeted accrued expenses for end-of-service liabilities	51	—	51
Prior-period adjustments[c]	(1 431)	(3 412)	(685)
Net excess (shortfall) of income over expenditure	**224 831**	**30**	**7 307**
Cancellation of prior-period obligations	216 949	427	417
Credits returned to Member States[d]	(419 332)	(15 633)	—
Other adjustments to reserves and fund balances	(51)	—	—
Reserves and fund balances, beginning period	—	22 397	14 673
Reserves and fund balances, end of period	**22 397**	**7 221**	**22 397**

Statement XXV (concluded)

United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*[e]
Assets		
Cash and term deposits	1 147	23
Cash pool[f]	70 860	109 102
Assessed contributions receivable from Member States[b]	2 071	6 746
Accounts receivable from Member States	11	13
Other accounts receivable	443	488
Other assets	—	1
Total assets	**74 532**	**116 373**
Liabilities		
Contributions or payments received in advance	147	144
Unliquidated obligations — prior periods	24	924
Accounts payable to Member States	66 995	92 536
Other accounts payable	127	242
Inter-fund balances payable	15	120
Deferred credits	3	3
Other liabilities	—	7
Total liabilities	**67 311**	**93 976**
Reserves and fund balances		
Cumulative surplus	7 221	22 397
Total reserves and fund balances	**7 221**	**22 397**
Total liabilities and reserves and fund balances	**74 532**	**116 373**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents prior-period expenditures for contingent-owned equipment and other charges of $3,295,035, death and disability costs of $15,000, civilian personnel costs of $7,834 and miscellaneous operational costs of $64,581, write-off of assessed contributions receivable from the former Yugoslavia in the amount of $29,490 in accordance with General Assembly resolution 63/249 of 24 December 2008 and bank charges of $1,074.

[d] Under the terms of General Assembly resolution 63/299 of 30 June 2009, net cash available as at 30 April 2009 in the amount of $15,633,000 was returned to Member States.

[e] Reclassified to conform to current presentation.

[f] Represents share of the cash pool and comprises cash and term deposits of $18,186,740, short-term investments of $14,416,354 (market value $14,452,221), long-term investments of $37,997,637 (market value $38,456,314) and accrued interest receivable of $259,163.

The accompanying notes are an integral part of the financial statements.

Statement XXVI

United Nations Transitional Administration in East Timor (UNTAET)/ United Nations Mission of Support in East Timor (UNMISET)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 December 1999 to 20 May 2005 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	1 December 1999 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	1 999 127	—	—
Voluntary contributions	300	—	—
Interest income	26 371	375	753
Other income	9 561	27	101
Total income	**2 035 359**	**402**	**854**
Total expenditure	**1 884 556**	**—**	**—**
Excess (shortfall) of income over expenditure	**150 803**	**402**	**854**
Non-budgeted accrued expenses for end-of-service liabilities	23	—	23
Prior-period adjustments[c]	(308)	(388)	(8)
Net excess (shortfall) of income over expenditure	**150 518**	**14**	**869**
Cancellation of prior-period obligations	82 812	—	1 035
Credits returned to Member States	(197 443)	—	27 983
Other adjustments to reserves and fund balances	(23)	—	—
Reserves and fund balances, beginning of period	—	35 864	5 977
Reserves and fund balances, end of period	**35 864**	**35 878**	**35 864**

Statement XXVI (concluded)

United Nations Transitional Administration in East Timor (UNTAET)/United Nations Mission of Support in East Timor (UNMISET)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	50	45
Cash pool[d]	15 687	13 012
Assessed contributions receivable from Member States[b]	29 107	33 114
Accounts receivable from Member States	337	337
Total assets	**45 181**	**46 508**
Liabilities		
Contributions or payments received in advance	1 873	1 872
Accounts payable to Member States	7 380	8 609
Other accounts payable	—	20
Inter-fund balances payable	50	143
Total liabilities	**9 303**	**10 644**
Reserves and fund balances		
Cumulative surplus	35 878	35 864
Total reserves and fund balances	**35 878**	**35 864**
Total liabilities and reserves and fund balances	**45 181**	**46 508**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents prior-period expenditures for vehicle liability and other insurance of $282,599, and staff costs of $42,863, write-offs of assessed contributions receivable from the former Yugoslavia in the amount of $25,876 in accordance with General Assembly resolution 63/249 of 24 December 2008, and of staff receivables of $35,673, and bank charges of $913.

[d] Represents share of the cash pool and comprises cash and term deposits of $4,026,243, short-term investments of $3,191,542 (market value $3,199,482), long-term investments of $8,412,048 (market value $8,513,591) and accrued interest receivable of $57,374.

The accompanying notes are an integral part of the financial statements.

Statement XXVII

United Nations Iraq-Kuwait Observation Mission (UNIKOM)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 9 April 1991 to 31 October 2003 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	9 April 1991 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	373 899	—	—
Voluntary contributions	339 827	—	—
Interest income	25 884	168	478
Other/miscellaneous income	7 079	175	—
Total income	**746 689**	**343**	**478**
Total expenditure	**647 152**	**—**	**—**
Excess (shortfall) of income over expenditure	**99 537**	**343**	**478**
Prior-period adjustments[c]	(620)	(62)	(1)
Net excess (shortfall) of income over expenditure	**98 917**	**281**	**477**
Cancellation of prior-period obligations	23 512	—	—
Credits returned to Member States[d]	(118 400)	(997)	—
Reserves and fund balances, beginning of period	—	4 029	3 552
Reserves and fund balances, end of period	**4 029**	**3 313**	**4 029**

Statement XXVII (concluded)

United Nations Iraq-Kuwait Observation Mission (UNIKOM)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	34	48
Cash pool[e]	5 820	5 553
Assessed contributions receivable from Member States[b]	526	683
Total assets	**6 380**	**6 284**
Liabilities		
Contributions or payments received in advance	21	21
Accounts payable to Member States	3 023	2 035
Other accounts payable	—	198
Inter-fund balances payable	23	1
Total liabilities	**3 067**	**2 255**
Reserves and fund balances		
Cumulative surplus	3 313	4 029
Total reserves and fund balances	**3 313**	**4 029**
Total liabilities and reserves and fund balances	**6 380**	**6 284**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-off of assessed contributions receivable from the former Yugoslavia in the amount of $60,653 in accordance with General Assembly resolution 63/249 of 24 December 2008, bank charges of $863 and prior-period expenditures for civilian personnel costs of $280.

[d] Under the terms of General Assembly resolution 63/557 of 30 June 2009, two thirds of the credit available in the amount of $996,800 was returned to Kuwait.

[e] Represents net share of the cash pool and comprises cash and term deposits of $1,493,875, short-term investments of $1,184,172 (market value $1,187,118), long-term investments of $3,121,159 (market value $3,158,835) and accrued interest receivable of $21,288.

The accompanying notes are an integral part of the financial statements.

Statement XXVIII

United Nations Mission in Bosnia and Herzegovina (UNMIBH)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 January 1996 to 30 June 2003 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	1 January 1996 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	1 127 149	—	—
Voluntary contributions	158	—	—
Interest income	20 151	609	1 000
Other/miscellaneous income	20 236	76	14
Total income	**1 167 694**	**685**	**1 014**
Total expenditure	**986 685**	**—**	**—**
Excess (shortfall) of income over expenditure	**181 009**	**685**	**1 014**
Prior-period adjustments[c]	(969)	(102)	(1)
Net excess (shortfall) of income over expenditure	**180 040**	**583**	**1 013**
Cancellation of prior-period obligations	26 305	—	—
Credits returned to Member States	(156 864)	—	—
Reserves and fund balances, beginning of period	—	49 481	48 468
Reserves and fund balances, end of period	**49 481**	**50 064**	**49 481**

Statement XXVIII (concluded)

United Nations Mission in Bosnia and Herzegovina (UNMIBH)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	49	14
Cash pool[d]	15 924	20 865
Assessed contributions receivable from Member States[b]	34 107	35 229
Accounts receivable from Member States	1	1
Inter-fund balances receivable	—	1
Total assets	**50 081**	**56 110**
Liabilities		
Contributions or payments received in advance	17	81
Accounts payable to Member States	—	6 486
Other accounts payable	—	62
Total liabilities	**17**	**6 629**
Reserves and fund balances		
Authorized retained surplus[c]	7 182	7 182
Cumulative surplus	42 882	42 299
Total reserves and fund balances	**50 064**	**49 481**
Total liabilities and reserves and fund balances	**50 081**	**56 110**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-off of assessed contributions receivable from the former Yugoslavia in the amount of $83,773 in accordance with General Assembly resolution 63/249 of 24 December 2008 and of accounts receivable from former staff of $15,736, miscellaneous expenses of $2,293 and bank charges of $890.

[d] Represents share of the cash pool and comprises cash and term deposits of $4,086,948, short-term investments of $3,239,662 (market value $3,247,722), long-term investments of $8,538,878 (market value $8,641,952) and accrued interest receivable of $58,240.

[e] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XXIX

United Nations Mission of Observers in Tajikistan (UNMOT)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 16 December 1994 to 15 May 2000 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	16 December 1994 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	72 145	—	—
Voluntary contributions	2 057	—	—
Interest income	4 348	157	258
Other/miscellaneous income	796	—	—
Total income	**79 346**	**157**	**258**
Total expenditure	**59 414**	—	—
Excess (shortfall) of income over expenditure	**19 932**	**157**	**258**
Prior-period adjustments	(998)	(8)	(1)
Net excess (shortfall) of income over expenditure	**18 934**	**149**	**257**
Cancellation of prior-period obligations	4 601	—	—
Credits returned to Member States	(20 556)	—	—
Reserves and fund balances, beginning of period	—	2 979	2 722
Reserves and fund balances, end of period	**2 979**	**3 128**	**2 979**

Statement XXIX (concluded)

United Nations Mission of Observers in Tajikistan (UNMOT)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	8	20
Cash pool[c]	4 010	5 354
Assessed contributions receivable from Member States[b]	4	12
Total assets	**4 022**	**5 386**
Liabilities		
Accounts payable to Member States	894	2 407
Total liabilities	**894**	**2 407**
Reserves and fund balances		
Cumulative surplus	3 128	2 979
Total reserves and fund balances	**3 128**	**2 979**
Total liabilities and reserves and fund balances	**4 022**	**5 386**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $1,029,220, short-term investments of $815,847 (market value $817,877), long-term investments of $2,150,354 (market value $2,176,312) and accrued interest receivable of $14,667.

The accompanying notes are an integral part of the financial statements.

Statement XXX

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 July 1996 to 15 March 2000 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	1 July 1996 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	133 035	—	—
Voluntary contributions	4 766	—	—
Interest income	3 759	5	34
Other/miscellaneous income	3 943	—	—
Total income	**145 503**	**5**	**34**
Total expenditure	**123 566**	**—**	**—**
Excess (shortfall) of income over expenditure	**21 937**	**5**	**34**
Prior-period adjustments	(275)	(18)	(1)
Net excess (shortfall) of income over expenditure	**21 662**	**(13)**	**33**
Cancellation of prior-period obligations	4 630	—	—
Credits returned to Member States	(14 127)	—	—
Reserves and fund balances, beginning of period	—	12 165	12 132
Reserves and fund balances, end of period	**12 165**	**12 152**	**12 165**

Statement XXX (concluded)

United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	14	11
Cash pool[c]	176	170
Assessed contributions receivable from Member States[b]	19 400	19 422
Accounts receivable from Member States	43	43
Total assets	**19 633**	**19 646**
Liabilities		
Contributions or payments received in advance	1	1
Accounts payable to Member States	114	114
Due to United Nations Mission in Haiti	7 366	7 366
Total liabilities	**7 481**	**7 481**
Reserves and fund balances		
Authorized retained surplus[d]	11 186	11 186
Cumulative surplus	966	979
Total reserves and fund balances	**12 152**	**12 165**
Total liabilities and reserves and fund balances	**19 633**	**19 646**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $45,093, short-term investments of $35,745 (market value $35,833), long-term investments of $94,213 (market value $95,350) and accrued interest receivable of $643.

[d] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XXXI

United Nations Mission in the Central African Republic (MINURCA)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 15 April 1998 to 15 February 2000 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	15 April 1998 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	123 075	—	—
Voluntary contributions	4 527	—	—
Interest income	989	1	14
Other/miscellaneous income	765	—	—
Total income	**129 356**	**1**	**14**
Total expenditure	**121 423**	**—**	**—**
Excess (shortfall) of income over expenditure	**7 933**	**1**	**14**
Prior-period adjustments	(152)	(11)	(9)
Net excess (shortfall) of income over expenditure	**7 781**	**(10)**	**5**
Cancellation of prior-period obligations	10 237	—	—
Credits returned to Member States	(6 284)	—	—
Reserves and fund balances, beginning of period	—	11 734	11 729
Reserves and fund balances, end of period	**11 734**	**11 724**	**11 734**

Statement XXXI (concluded)

United Nations Mission in the Central African Republic (MINURCA)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	2	26
Cash pool[c]	25	44
Assessed contributions receivable from Member States[b]	35 550	35 563
Total assets	**35 577**	**35 633**
Liabilities		
Accounts payable to Member States	7 480	7 480
Inter-fund balances payable	103	149
Due to Peacekeeping Reserve Fund	12 820	12 820
Due to United Nations Mission in Haiti	3 200	3 200
Due to United Nations Peace Forces	250	250
Total liabilities	**23 853**	**23 899**
Reserves and fund balances		
Authorized retained surplus[d]	6 236	6 236
Cumulative surplus	5 488	5 498
Total reserves and fund balances	**11 724**	**11 734**
Total liabilities and reserves and fund balances	**35 577**	**35 633**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $6,432, short-term investments of $5,099 (market value $5,111), long-term investments of $13,438 (market value $13,601) and accrued interest receivable of $92.

[d] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XXXII

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 3 January 1989 to 26 February 1999 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	3 January 1989 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	1 267 792	—	—
Interest income	41 632	710	1 506
Other/miscellaneous income	31 415	—	—
Total income	**1 340 839**	**710**	**1 506**
Total expenditure	**1 205 792**	**—**	**—**
Excess (shortfall) of income over expenditure	**135 047**	**710**	**1 506**
Prior-period adjustments[c]	(24 650)	(305)	(107)
Net excess (shortfall) of income over expenditure	**110 397**	**405**	**1 399**
Cancellation of prior-period obligations	52 699	—	1 160
Credits returned to Member States	(95 681)	—	—
Reserves and fund balances, beginning of period	—	67 415	64 856
Reserves and fund balances, end of period	**67 415**	**67 820**	**67 415**

Statement XXXII (concluded)

United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	2008
Assets		
Cash and term deposits	44	32
Cash pool[d]	24 305	23 444
Assessed contributions receivable from Member States[b]	35 008	35 346
Accounts receivable from Member States	8 032	8 105
Other accounts receivable	432	434
Inter-fund balances receivable	—	55
Total assets	**67 821**	**67 416**
Liabilities		
Accounts payable to Member States	1	1
Total liabilities	**1**	**1**
Reserves and fund balances		
Cumulative surplus	67 820	67 415
Total reserves and fund balances	**67 820**	**67 415**
Total liabilities and reserves and fund balances	**67 821**	**67 416**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-off of assessed contributions receivable from the former Yugoslavia in the amount of $230,690 in accordance with General Assembly resolution 63/249 of 24 December 2008 and miscellaneous expenses of $73,504 and bank charges of $893.

[d] Represents share of the cash pool and comprises cash and term deposits of $6,237,951, short-term investments of $4,944,729 (market value $4,957,031), long-term investments of $13,032,978 (market value $13,190,301) and accrued interest receivable of $88,892.

The accompanying notes are an integral part of the financial statements.

Statement XXXIII

United Nations Preventive Deployment Force (UNPREDEP)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 January 1996 to 15 October 1999 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	1 January 1996 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	166 563	—	—
Voluntary contributions	2	—	—
Interest income	21 501	528	865
Other/miscellaneous income	3 984	—	—
Total income	**192 050**	**528**	**865**
Total expenditure	**152 276**	—	—
Excess (shortfall) of income over expenditure	**39 774**	**528**	**865**
Prior-period adjustments	(236)	(24)	(1)
Net excess (shortfall) of income over expenditure	**39 538**	**504**	**864**
Cancellation of prior-period obligations	10 788	—	—
Credits returned to Member States	(38 489)	—	—
Reserves and fund balances, beginning of period	—	11 837	10 973
Reserves and fund balances, end of period	**11 837**	**12 341**	**11 837**

Statement XXXIII (concluded)

United Nations Preventive Deployment Force (UNPREDEP)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	28	48
Cash pool[c]	13 658	18 030
Assessed contributions receivable from Member States[b]	1 243	1 271
Total assets	**14 929**	**19 349**
Liabilities		
Accounts payable to Member States	2 588	7 512
Total liabilities	**2 588**	**7 512**
Reserves and fund balances		
Cumulative surplus	12 341	11 837
Total reserves and fund balances	**12 341**	**11 837**
Total liabilities and reserves and fund balances	**14 929**	**19 349**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $3,505,399, short-term investments of $2,778,676 (market value $2,785,590), long-term investments of $7,323,845 (market value $7,412,252) and accrued interest receivable of $49,952.

The accompanying notes are an integral part of the financial statements.

Statement XXXIV

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 15 January 1996 to 30 November 1998 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	15 January 1996 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	517 546	—	—
Voluntary contributions	298	—	—
Interest income	32 564	660	1 096
Other/miscellaneous income	4 168	—	—
Total income	**554 576**	**660**	**1 096**
Total expenditure	**461 345**	—	—
Excess (shortfall) of income over expenditure	**93 231**	**660**	**1 096**
Prior-period adjustments[c]	(3 874)	(85)	(1)
Net excess (shortfall) of income over expenditure	**89 357**	**575**	**1 095**
Cancellation of prior-period obligations	32 771	—	—
Credits returned to Member States	(99 234)	—	—
Reserves and fund balances, beginning of period	—	22 894	21 799
Reserves and fund balances, end of period	**22 894**	**23 469**	**22 894**

Statement XXXIV (concluded)

United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009[a,c]

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	12	5
Cash pool[d]	14 714	22 853
Assessed contributions receivable from Member States[b]	8 743	8 846
Total assets	**23 469**	**31 704**
Liabilities		
Accounts payable to Member States	—	8 810
Total liabilities	**—**	**8 810**
Reserves and fund balances		
Cumulative surplus	23 469	22 894
Total reserves and fund balances	**23 469**	**22 894**
Total liabilities and reserves and fund balances	**23 469**	**31 704**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-off of assessed contributions receivable from the former Yugoslavia in the amount of $83,773 in accordance with General Assembly resolution 63/249 of 24 December 2008 and bank charges of $885.

[d] Represents share of the cash pool and comprises cash and term deposits of $3,776,426, short-term investments of $2,993,516 (market value $3,000,963), long-term investments of $7,890,103 (market value $7,985,346) and accrued interest receivable $53,815.

The accompanying notes are an integral part of the financial statements.

Statement XXXV

United Nations Observer Mission in Liberia (UNOMIL)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 22 September 1993 to 30 June 1998 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	22 September 1993 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	141 984	—	—
Interest income	5 805	234	386
Other/miscellaneous income	1 237	—	—
Total income	**149 026**	**234**	**386**
Total expenditure	**97 401**	—	—
Excess (shortfall) of income over expenditure	**51 625**	**234**	**386**
Prior-period adjustments	(787)	(23)	(1)
Net excess (shortfall) of income over expenditure	**50 838**	**211**	**385**
Cancellation of prior-period obligations	5 302	—	—
Credits returned to Member States	(51 329)	—	—
Reserves and fund balances, beginning of period	—	4 811	4 426
Reserves and fund balances, end of period	**4 811**	**5 022**	**4 811**

Statement XXXV (concluded)

United Nations Observer Mission in Liberia (UNOMIL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	2008
Assets		
Cash and term deposits	41	19
Cash pool[c]	5 867	7 983
Assessed contributions receivable from Member States[b]	8	36
Inter-fund balances receivable	8	—
Total assets	**5 924**	**8 038**
Liabilities		
Contributions or payments received in advance	19	19
Accounts payable to Member States	883	3 208
Total liabilities	**902**	**3 227**
Reserves and fund balances		
Cumulative surplus	5 022	4 811
Total reserves and fund balances	**5 022**	**4 811**
Total liabilities and reserves and fund balances	**5 924**	**8 038**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $1,505,820, short-term investments of $1,193,640 (market value $1,196,610), long-term investments of $3,146,116 (market value $3,184,093) and accrued interest receivable of $21,458.

The accompanying notes are an integral part of the financial statements.

Statement XXXVI

United Nations Peace Forces (UNPF)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 12 January 1992 to 30 June 1997 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	12 January 1992 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	5 082 587	—	—
Voluntary contributions	37 360	—	—
Interest income	73 546	2 469	4 681
Other/miscellaneous income	91 759	—	—
Total income	**5 285 252**	**2 469**	**4 681**
Total expenditure	**4 867 418**	—	—
Excess (shortfall) of income over expenditure	**417 834**	**2 469**	**4 681**
Prior-period adjustments[c]	(1 249)	(1 363)	(6)
Net excess (shortfall) of income over expenditure	**416 585**	**1 106**	**4 675**
Cancellation of prior-period obligations	275 263	—	—
Credits returned to Member States[d]	(325 452)	(3)	—
Transfer to other funds	(118 003)	—	—
Reserves and fund balances, beginning of period	—	248 393	243 718
Reserves and fund balances, end of period	**248 393**	**249 496**	**248 393**

Statement XXXVI (concluded)

United Nations Peace Forces (UNPF)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	23	14
Cash pool[e]	92 192	88 273
Assessed contributions receivable from Member States[b]	142 399	144 140
Accounts receivable from Member States[f]	127 380	127 380
Inter-fund balances receivable	65	30
Due from United Nations Mission in the Central African Republic and Chad	250	250
Due from United Nations Mission for the Referendum in Western Sahara	16 000	14 000
Due from United Nations Interim Administration Mission in Kosovo	—	13 000
Due from United Nations Observer Mission in Georgia	2 000	—
Total assets	**380 309**	**387 087**
Liabilities		
Accounts payable to Member States	3 433	11 314
Deferred credits[f]	127 380	127 380
Total liabilities	**130 813**	**138 694**
Reserves and fund balances		
Surplus to be transferred[g]	29 635	29 638
Cumulative surplus	219 861	218 755
Total reserves and fund balances	**249 496**	**248 393**
Total liabilities and reserves and fund balances	**380 309**	**387 087**

[a] See notes 2 and 3.

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] Represents write-off of assessed contributions receivable from the former Yugoslavia in the amount of $1,361,789 in accordance with General Assembly resolution 63/249 of 24 December 2008 and bank charges of $1,114.

[d] Represents credits returned to Member States upon the settlement of the separate assessment for strategic deployment of stocks. See note 10.

[e] Represents share of the cash pool and comprises cash and term deposits of $23,661,805, short-term investments of $18,756,355 (market value $18,803,020), long-term investments of $49,436,714 (market value $50,033,474) and accrued interest receivable of $337,184.

[f] In accordance with General Assembly resolution 51/12 A of 4 November 1996, represents expenditures totalling $127,379,954 which are reimbursable by Member States, as detailed in the report of the Secretary-General (A/54/803). The equivalent amount is also included in deferred credits.

[g] Under the terms of General Assembly resolution 56/292 of 27 June 2002, $29,635,364 will be returned to Member States once their assessments for strategic deployment stocks are settled. See note 10.

The accompanying notes are an integral part of the financial statements.

Statement XXXVII

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 15 February to 31 May 1997 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	15 February 1997 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	4 000	—	—
Interest income	48	—	2
Other/miscellaneous income	83	—	—
Total income	**4 131**	**—**	**2**
Total expenditure	**3 946**	**—**	**—**
Excess (shortfall) of income over expenditure	**185**	**—**	**2**
Prior-period adjustments	(10)	(1)	(1)
Net excess (shortfall) of income over expenditure	**175**	**(1)**	**1**
Cancellation of prior-period obligations	138	—	—
Credits returned to Member States	(292)	—	—
Reserves and fund balances, beginning of period	—	21	20
Reserves and fund balances, end of period	**21**	**20**	**21**

Statement XXXVII (concluded)

Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	—	1
Cash pool	—	36
Assessed contributions receivable from Member States[b]	145	146
Total assets	**145**	**183**
Liabilities		
Inter-fund balances payable	125	162
Total liabilities	**125**	**162**
Reserves and fund balances		
Authorized retained surplus[c]	18	18
Cumulative surplus	2	3
Total reserves and fund balances	**20**	**21**
Total liabilities and reserves and fund balances	**145**	**183**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XXXVIII

United Nations Mission in Haiti (UNMIH)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 23 September 1993 to 31 July 1996 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	23 September 1993 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	357 541	—	—
Voluntary contributions	1	—	—
Interest income	40 853	1 556	2 452
Other/miscellaneous income	3 022	—	—
Total income	**401 417**	**1 556**	**2 452**
Total expenditure	**306 156**	—	—
Excess (shortfall) of income over expenditure	**95 261**	**1 556**	**2 452**
Prior-period adjustments[c]	(1 791)	(58)	(1)
Net excess (shortfall) of income over expenditure	**93 470**	**1 498**	**2 451**
Cancellation of prior-period obligations	34 801	—	—
Credits returned to Member States[d]	(54 765)	(1)	—
Transfer to other funds	(25 815)	—	—
Other adjustments to reserves and fund balances	22	—	—
Reserves and fund balances, beginning of period	—	47 713	45 262
Reserves and fund balances, end of period	**47 713**	**49 210**	**47 713**

Statement XXXVIII (concluded)

United Nations Mission in Haiti (UNMIH)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	36	41
Cash pool[e]	52 483	51 627
Assessed contributions receivable from Member States[b]	27	102
Accounts receivable from Member States	1	3
Due from United Nations Civilian Police Mission in Haiti	7 366	7 366
Due from United Nations Mission in the Central African Republic and Chad	3 200	3 200
Total assets	**63 113**	**62 339**
Liabilities		
Accounts payable to Member States	13 903	14 626
Total liabilities	**13 903**	**14 626**
Reserves and fund balances		
Surplus to be transferred[f]	14 111	14 112
Cumulative surplus	35 099	33 601
Total reserves and fund balances	**49 210**	**47 713**
Total liabilities and reserves and fund balances	**63 113**	**62 339**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-offs of assessed contributions receivable from the former Yugoslavia in the amount of $57,242 in accordance with General Assembly resolution 63/249 of 24 December 2008, and bank charges of $936.

[d] Represents credits returned to Member States upon the settlement of the separate assessment for strategic deployment of stocks. See note 10.

[e] Represents share of the cash pool and comprises cash and term deposits of $13,470,256, short-term investments of $10,677,668 (market value $10,704,234), long-term investments of $28,143,466 (market value $28,483,191) and accrued interest receivable of $191,953.

[f] Under the terms of General Assembly resolution 56/292 of 27 June 2002, $14,110,405 will be returned to Member States once their assessment for strategic deployment stocks is settled. See note 10.

The accompanying notes are an integral part of the financial statements.

Statement XXXIX

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 22 June 1993 to 19 April 1996 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	22 June 1993 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	512 318	—	—
Voluntary contributions	477	—	—
Interest income	24 241	876	1 411
Other/miscellaneous income	6 984	—	1
Total income	**544 020**	**876**	**1 412**
Total expenditure	**435 657**	—	—
Excess (shortfall) of income over expenditure	**108 363**	**876**	**1 412**
Prior-period adjustments[c]	(27 065)	(118)	(1)
Net excess (shortfall) of income over expenditure	**81 298**	**758**	**1 411**
Cancellation of prior-period obligations	20 919	—	—
Credits returned to Member States	(37 111)	—	—
Transfer to other funds	(38 068)	—	—
Reserves and fund balances, beginning of period	—	27 038	25 627
Reserves and fund balances, end of period	**27 038**	**27 796**	**27 038**

Statement XXXIX (concluded)

United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	38	13
Cash pool[d]	26 417	29 442
Assessed contributions receivable from Member States[b]	1 341	1 495
Total assets	**27 796**	**30 950**
Liabilities		
Accounts payable to Member States	—	3 912
Total liabilities	—	**3 912**
Reserves and fund balances		
Cumulative surplus	27 796	27 038
Total reserves and fund balances	**27 796**	**27 038**
Total liabilities and reserves and fund balances	**27 796**	**30 950**

[a] In accordance with Security Council resolution 846 (1993) of 22 June 1993, the accounts of UNAMIR and UNOMUR were consolidated with effect from 23 December 1993. See also notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-off of assessed contributions receivable from the former Yugoslavia in the amount of $117,026 in accordance with General Assembly resolution 63/249 of 24 December 2008, and bank charges of $894.

[d] Represents share of the cash pool and comprises cash and term deposits of $6,780,201, short-term investments of $5,374,562 (market value $5,387,934), long-term investments of $14,165,903 (market value $14,336,902) and accrued interest of $96,619.

The accompanying notes are an integral part of the financial statements.

Statement XL

United Nations Observer Mission in El Salvador (ONUSAL)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 7 November 1989 to 31 May 1995 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	7 November 1989 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	238 987	—	—
Voluntary contributions	1 641	—	—
Interest income	5 219	190	291
Other/miscellaneous income	2 612	—	—
Total income	**248 459**	**190**	**291**
Total expenditure	**199 484**	—	—
Excess (shortfall) of income over expenditure	**48 975**	**190**	**291**
Prior-period adjustments[c]	(1 041)	(50)	(1)
Net excess (shortfall) of income over expenditure	**47 934**	**140**	**290**
Cancellation of prior-period obligations	5 176	—	—
Credits returned to Member States	(48 868)	—	—
Transfer to Peacekeeping Reserve Fund	(258)	—	—
Reserves and fund balances, beginning of period	—	3 984	3 694
Reserves and fund balances, end of period	**3 984**	**4 124**	**3 984**

Statement XL (concluded)

United Nations Observer Mission in El Salvador (ONUSAL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	8	2
Cash pool[d]	6 476	6 286
Assessed contributions receivable from Member States[b]	317	373
Total assets	**6 801**	**6 661**
Liabilities		
Accounts payable to Member States	2 677	2 677
Total liabilities	**2 677**	**2 677**
Reserves and fund balances		
Cumulative surplus	4 124	3 984
Total reserves and fund balances	**4 124**	**3 984**
Total liabilities and reserves and fund balances	**6 801**	**6 661**

[a] In accordance with General Assembly resolution 47/223 of 16 March 1993, the operations of the United Nations Observer Group in Central America (ONUCA) have been incorporated into ONUSAL. See also notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-off of assessed contributions receivable from the former Yugoslavia in the amount of $48,684 in accordance with General Assembly resolution 63/249 of 24 December 2008, and bank charges of $856.

[d] Represents share of the cash pool and comprises cash and term deposits of $1,662,163, short-term investments of $1,317,571 (market value $1,320,849), long-term investments of $3,472,764 (market value $3,514,684) and accrued interest receivable of $23,686.

The accompanying notes are an integral part of the financial statements.

Statement XLI

United Nations Operation in Mozambique (ONUMOZ)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 15 October 1992 to 31 March 1995 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	15 October 1992 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	561 098	—	—
Interest income	8 179	25	89
Other/miscellaneous income	4 334	—	—
Total income	**573 611**	**25**	**89**
Total expenditure	**492 556**	**—**	**—**
Excess (shortfall) of income over expenditure	**81 055**	**25**	**89**
Prior-period adjustments[c]	(9 569)	(180)	(1)
Net excess (shortfall) of income over expenditure	**71 486**	**(155)**	**88**
Cancellation of prior-period obligations	24 501	—	—
Credits returned to Member States	(78 242)	—	—
Reserves and fund balances, beginning of period	—	17 745	17 657
Reserves and fund balances, end of period	**17 745**	**17 590**	**17 745**

Statement XLI (concluded)

United Nations Operation in Mozambique (ONUMOZ)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	23	25
Cash pool[d]	885	810
Assessed contributions receivable from Member States[b]	16 713	16 910
Other accounts receivable	—	1
Total assets	**17 621**	**17 746**
Liabilities		
Accounts payable to Member States	31	1
Total liabilities	**31**	**1**
Reserves and fund balances		
Authorized retained surplus[e]	17 208	17 208
Cumulative surplus	382	537
Total reserves and fund balances	**17 590**	**17 745**
Total liabilities and reserves and fund balances	**17 621**	**17 746**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-offs of assessed contributions receivable from the former Yugoslavia in the amount of $179,146 in accordance with General Assembly resolution 63/249 of 24 December 2008 and of staff receivables of $567, and bank charges of $849.

[d] Represents share of the cash pool and comprises cash and term deposits of $227,161, short-term investments of $180,067 (market value $180,515), long-term investments of $474,609 (market value $480,338) and accrued interest receivable of $3,237.

[e] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XLII

United Nations Operation in Somalia (UNOSOM)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 May 1992 to 28 February 1995 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	1 May 1992 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	1 738 202	—	—
Interest income	9 974	33	193
Other/miscellaneous income	7 076	—	—
Total income	**1 755 252**	**33**	**193**
Total expenditure	**1 668 175**	**—**	**—**
Excess (shortfall) of income over expenditure	**87 077**	**33**	**193**
Prior-period adjustments[c]	(9 129)	(549)	(1)
Net excess (shortfall) of income over expenditure	**77 948**	**(516)**	**192**
Cancellation of prior-period obligations	48 789	—	—
Credits returned to Member States	(83 930)	—	—
Transfer from other funds	103	—	—
Reserves and fund balances, beginning of period	—	42 910	42 718
Reserves and fund balances, end of period	**42 910**	**42 394**	**42 910**

Statement XLII (concluded)

United Nations Operation in Somalia (UNOSOM)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	19	40
Cash pool[a]	88	4 235
Assessed contributions receivable from Member States[b]	57 853	58 376
Total assets	**57 960**	**62 651**
Liabilities		
Accounts payable to Member States	15 560	19 741
Inter-fund balances payable	6	—
Total liabilities	**15 566**	**19 741**
Reserves and fund balances		
Authorized retained surplus[c]	37 563	37 563
Cumulative surplus	4 831	5 347
Total reserves and fund balances	**42 394**	**42 910**
Total liabilities and reserves and fund balances	**57 960**	**62 651**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-off assessed contributions receivable from the former Yugoslavia in the amount of $544,594 in accordance with General Assembly resolution 63/249 of 24 December 2008, prior-period expenditures for disability costs of $4,000 and bank charges of $864.

[d] Represents share of the cash pool and comprises cash and term deposits of $22,600, short-term investments of $17,915 (market value $17,959), long-term investments of $47,219 (market value $47,789 and accrued interest receivable of $322.

[e] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XLIII

United Nations Military Liaison Team in Cambodia (UNMLT)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 15 November 1993 to 15 November 1994 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	15 November 1993 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	910	—	—
Interest income	129	7	12
Other/miscellaneous income	91	—	—
Total income	**1 130**	**7**	**12**
Total expenditure	**587**	**—**	**—**
Excess (shortfall) of income over expenditure	**543**	**7**	**12**
Prior-period adjustments	(12)	(1)	(1)
Net excess (shortfall) of income over expenditure	**531**	**6**	**11**
Cancellation of prior-period obligations	5	—	—
Credits returned to Member States	(375)	—	—
Reserves and fund balances, beginning of period	—	161	150
Reserves and fund balances, end of period	**161**	**167**	**161**

Statement XLIII (concluded)

United Nations Military Liaison Team in Cambodia (UNMLT)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	33	34
Cash pool[c]	241	234
Total assets	**274**	**268**
Liabilities		
Accounts payable to Member States	107	107
Total liabilities	**107**	**107**
Reserves and fund balances		
Cumulative surplus	167	161
Total reserves and fund balances	**167**	**161**
Total liabilities and reserves and fund balances	**274**	**268**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $61,893, short-term investments of $49,062 (market value $49,184), long-term investments of $129,313 (market value $130,875) and accrued interest receivable of $882.

The accompanying notes are an integral part of the financial statements.

Statement XLIV

United Nations Transitional Authority in Cambodia (UNTAC)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 November 1991 to 31 March 1994 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	1 November 1991 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	1 599 916	—	—
Voluntary contributions	9 493	—	—
Interest income	7 590	11	53
Other/miscellaneous income	6 434	122	13
Total income	**1 623 433**	**133**	**66**
Total expenditure	**1 640 831**	**—**	**—**
Excess (shortfall) of income over expenditure	**(17 398)**	**133**	**66**
Prior-period adjustments[c]	(1 089)	(795)	(359)
Net excess (shortfall) of income over expenditure	**(18 487)**	**(662)**	**(293)**
Cancellation of prior-period obligations	28 435	—	—
Credits returned to Member States	(8 743)	—	—
Reserves and fund balances, beginning of period	—	1 205	1 498
Reserves and fund balances, end of period	**1 205**	**543**	**1 205**

Statement XLIV (concluded)

United Nations Transitional Authority in Cambodia (UNTAC)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	23	22
Cash pool[d]	30	1 180
Assessed contributions receivable from Member States[b]	40 490	41 197
Total assets	**40 543**	**42 399**
Liabilities		
Accounts payable to Member States	40 000	41 194
Total liabilities	**40 000**	**41 194**
Reserves and fund balances		
Authorized retained surplus[c]	818	818
Cumulative surplus (deficit)	(275)	387
Total reserves and fund balances	**543**	**1 205**
Total liabilities and reserves and fund balances	**40 543**	**42 399**

[a] The special account of the United Nations Mission in Cambodia (UNAMIC) has been consolidated into the special account for the United Nations Transitional Authority in Cambodia (UNTAC). See also notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-off assessed contributions receivable from the former Yugoslavia in the amount of $793,728 in accordance with General Assembly resolution 63/249 of 24 December 2008, and bank charges of $884.

[d] Represents share of the cash pool and comprises cash and term deposits of $7,844, short-term investments of $6,218 (market value $6,233), long-term investments of $16,389 (market value $16,586) and accrued interest receivable of $112.

[e] See note 9.

The accompanying notes are an integral part of the financial statements.

Statement XLV

United Nations Transition Assistance Group (UNTAG)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 1 April 1988 to 30 June 1991 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	1 April 1988 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	416 162	—	—
Voluntary contributions	23 736	—	—
Interest income	49 724	517	1 025
Other/miscellaneous income	13 387	—	—
Total income	**503 009**	**517**	**1 025**
Total expenditure	**374 185**	**—**	**—**
Excess (shortfall) of income over expenditure	**128 824**	**517**	**1 025**
Prior-period adjustments	(585)	(1)	(1)
Net excess (shortfall) of income over expenditure	**128 239**	**516**	**1 024**
Cancellation of prior-period obligations	32 016	—	—
Credits returned to Member States	(105 880)	—	—
Transfer to Peacekeeping Reserve Fund	(49 243)	—	—
Reserves and fund balances, beginning of period	—	5 132	4 108
Reserves and fund balances, end of period	**5 132**	**5 648**	**5 132**

Statement XLV (concluded)

United Nations Transition Assistance Group (UNTAG)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	49	—
Cash pool[c]	17 608	17 141
Assessed contributions receivable from Member States[b]	21	21
Inter-fund balances receivable	—	3
Total assets	**17 678**	**17 165**
Liabilities		
Contributions or payments received in advance	—	3
Accounts payable to Member States	12 030	12 030
Total liabilities	**12 030**	**12 033**
Reserves and fund balances		
Cumulative surplus	5 648	5 132
Total reserves and fund balances	**5 648**	**5 132**
Total liabilities and reserves and fund balances	**17 678**	**17 165**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $4,519,223, short-term investments of $3,582,320 (market value $3,591,232), long-term investments of $9,442,033 (market value $9,556,009) and accrued interest receivable of $64,400.

The accompanying notes are an integral part of the financial statements.

Statement XLVI

United Nations Iran-Iraq Military Observer Group (UNIIMOG)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 9 August 1988 to 31 March 1991 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	9 August 1988 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	199 113	—	—
Voluntary contributions	14 715	—	—
Interest income	13 387	148	237
Other/miscellaneous income	12 054	—	—
Total income	**239 269**	**148**	**237**
Total expenditure	**177 895**	**—**	**—**
Excess (shortfall) of income over expenditure	**61 374**	**148**	**237**
Prior-period adjustments	221	(1)	(1)
Net excess (shortfall) of income over expenditure	**61 595**	**147**	**236**
Cancellation of prior-period obligations	4 997	—	—
Credits returned to Member States	(43 484)	—	—
Transfer to Peacekeeping Reserve Fund	(18 156)	—	—
Reserves and fund balances, beginning of period	—	4 952	4 716
Reserves and fund balances, end of period	**4 952**	**5 099**	**4 952**

Statement XLVI (concluded)

United Nations Iran-Iraq Military Observer Group (UNIIMOG)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Cash and term deposits	43	42
Cash pool[c]	5 040	4 893
Assessed contributions receivable from Member States[b]	16	16
Inter-fund balances receivable	—	1
Total assets	**5 099**	**4 952**
Reserves and fund balances	5 099	4 952
Cumulative surplus	5 099	4 952
Total reserves and fund balances	**5 099**	**4 952**
Total liabilities and reserves and fund balances	**5 099**	**4 952**

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $1,293,601, short-term investments of $1,025,418 (market value $1,027,969), long-term investments of $2,702,726 (market value $2,735,351) and accrued interest receivable of $18,434.

The accompanying notes are an integral part of the financial statements.

Statement XLVII

Special Account for the United Nations Emergency Force (UNEF) 1956[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 5 November 1956 to 30 June 1967 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	5 November 1956 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	166 375	—	—
Voluntary contributions	28 086	—	—
Proceeds from sale of United Nations bonds	19 207	—	—
Appropriated from United Nations Special Account	3 911	—	—
Miscellaneous, and savings in liquidating obligations and adjustments[c]	(708)	3 746	(2 949)
Total income	**216 871**	**3 746**	**(2 949)**
Total expenditure	**215 540**	**—**	**—**
Net excess (shortfall) of income over expenditure	**1 331**	**3 746**	**(2 949)**
Reserves and fund balances, beginning of period	—	1 331	4 280
Reserves and fund balances, end of period	**1 331**	**5 077**	**1 331**

Statement XLVII (concluded)

Special Account for the United Nations Emergency Force (UNEF) 1956

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	2008
Assets		
Unpaid assessed contributions[b]	42 627	42 627
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	5 275	5 275
Excess of authorized expenditures over assessments and applied voluntary contributions	876	876
Inter-fund balances receivable	81	81
Total assets	**48 859**	**48 859**
Liabilities		
Accounts payable to Member States	22 239	25 985
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	465	465
Special account for voluntary contributions to finance unassessed appropriations — to the credit of contributing Member States	614	614
Assessed on economically developed countries to meet reserve requirements[d]	10 415	10 415
Due to United Nations Special Account	1 932	1 932
Due to United Nations bond account	8 117	8 117
Total liabilities	**43 782**	**47 528**
Reserves and fund balances		
Cumulative surplus	5 077	1 331
Total reserves and fund balances	**5 077**	**1 331**
Total liabilities and reserves and fund balances	**48 859**	**48 859**

[a] See notes 2, 3 and 4.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents gain on exchange from the revaluation of accounts payable expressed in local currency.

[d] For 1965, $3,550,000 pursuant to section II of General Assembly resolution 2115 (XX) of 21 December 1965; for 1966, $3,550,000 pursuant to section III of the resolution; for 1967, $3,315,000 pursuant to resolution 2194 B (XXI) of 16 December 1966.

The accompanying notes are an integral part of the financial statements.

Statement XLVIII

Ad Hoc Account for the United Nations Operation in the Congo (ONUC)[a]

Statement of income and expenditure, and changes in reserves and fund balances for the period from 14 July 1960 to 30 June 1964 as at 30 June 2009

(Thousands of United States dollars)

	Period		
	14 July 1960 to 30 June 2008	*1 July 2008 to 30 June 2009*	*1 July 2007 to 30 June 2008*
Income			
Assessed contributions[b]	241 549	—	—
Voluntary contributions	36 193	—	—
Proceeds from the sale of United Nations bonds	110 726	—	—
Investment income	89	—	—
Miscellaneous, and savings in liquidating obligations and adjustments[c]	45 197	359	(181)
Total income	**433 754**	**359**	**(181)**
Total expenditure	**397 437**	—	—
Net excess (shortfall) of income over expenditure	**36 317**	**359**	**(181)**
Reserves and fund balances, beginning of period	—	36 317	36 498
Reserves and fund balances, end of period	**36 317**	**36 676**	**36 317**

Statement XLVIII (concluded)

Ad Hoc Account for the United Nations Operation in the Congo (ONUC)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2009

(Thousands of United States dollars)

	2009	*2008*
Assets		
Unpaid assessed contributions[b]	73 892	73 892
Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII)	6 687	6 687
Excess of authorized expenditures over assessments and applied voluntary contributions[d]	1 973	1 973
Inter-fund balances receivable	914	914
Total assets	**83 466**	**83 466**
Liabilities		
Accounts payable to Member States	7 047	7 406
Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share)	855	855
Special account for voluntary contributions to finance unassessed appropriations — to the credit of contributing Member States	1 560	1 560
Due to United Nations Special Account	1 397	1 397
Due to United Nations bond account	35 931	35 931
Total liabilities	**46 790**	**47 149**
Reserves and fund balances		
Cumulative surplus	36 676	36 317
Total reserves and fund balances	**36 676**	**36 317**
Total liabilities and reserves and fund balances	**83 466**	**83 466**

[a] See notes 2, 3 and 4.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents gain on exchange from the revaluation of accounts payable expressed in local currency.

[d] For 1961, $268,455; for the second half of 1963, $1,118,712; for the first half of 1964, $585,899.

The accompanying notes are an integral part of the financial statements.

Notes to the financial statements for peacekeeping operations for the period from 1 July 2008 to 30 June 2009

Note 1
The United Nations and its activities

(a) The Charter of the United Nations was signed on 26 June 1945 and came into force on 24 October 1945. The Organization's primary objectives, to be implemented through its five major organs, are as follows:

(i) The maintenance of international peace and security;

(ii) The promotion of international economic and social progress and development programmes;

(iii) The universal observance of human rights;

(iv) The administration of international justice and law;

(v) The development of self-government for Trust Territories;

(b) The General Assembly focuses on a wide range of political, economic and social issues as well as the financial and administrative aspects of the Organization;

(c) Under the direction of the Security Council, the Organization has been involved in various aspects of peacekeeping and peacemaking, including efforts to resolve conflicts, restore democracy, promote disarmament, provide electoral assistance, facilitate post-conflict peacebuilding, engage in humanitarian activities to ensure the survival of groups deprived of basic needs and oversee the prosecution of persons responsible for serious violations of international humanitarian law;

(d) The Economic and Social Council plays a particular role in economic and social development, including a major oversight role in the efforts of other organizations of the United Nations system to address international economic, social and health problems;

(e) The International Court of Justice has jurisdiction over disputes between Member States brought before it for advisory opinions or binding resolutions;

(f) The Trusteeship Council completed its primary functions in 1994 with the termination of the Trusteeship Agreement for the last United Nations Trust Territory.

Note 2
Summary of significant accounting and financial reporting policies of the United Nations

(a) The accounts of the United Nations are maintained in accordance with the Financial Regulations and Rules of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations and administrative instructions issued by the Under-Secretary-General for Management or the Controller. They also take fully into account the United Nations system accounting standards, as adopted by the United Nations System Chief Executives Board for Coordination. The Organization follows International Accounting Standard 1, "Presentation of financial statements", on the disclosure of accounting policies, as modified and adopted by the Chief Executives Board as follows:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies that have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place;

(v) Financial statements should show comparative figures for the corresponding period of the preceding financial period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified;

(b) The Organization's accounts are maintained on a fund accounting basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity with a separate self-balancing, double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature;

(c) The financial period for peacekeeping operations is one year from 1 July to 30 June. The financial period of the Organization for all other funds is a biennium and consists of two consecutive calendar years;

(d) Generally, income, expenditure, assets and liabilities are recognized on the accrual basis of accounting. For assessed income, the policy set out in paragraph (j) (ii) below applies;

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transactions at rates of exchange established by the United Nations. In respect of such currencies, the financial statements shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than the United States dollar translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation materially different from the application of the Organization's rates of exchange for the last month of the financial period, a footnote will be provided quantifying the difference;

(f) The Organization's financial statements are prepared on the historical cost basis of accounting and are not adjusted to reflect the effects of changing prices for goods and services;

(g) The cash flow statement is based on the indirect method of determining cash flow, as referred to in the United Nations system accounting standards;

(h) The Organization's financial statements are presented in accordance with the ongoing recommendations of the Task Force on Accounting Standards to the High-level Committee on Management of the Chief Executives Board;

(i) The results of the Organization's operations presented in statements I, II and III are shown at a summary level by general type of activity as well as on a combined basis after the elimination of all inter-fund balances and instances of double-counting of income and expenditure. Their presentation on a combined basis does not imply that the various separate funds can be intermingled in any way, since, normally, resources may not be utilized between funds;

(j) Income:

(i) Amounts necessary to finance the activities of peacekeeping operations are assessed on Member States in accordance with the scale of assessments determined by the General Assembly;

(ii) Income is recognized when an assessment on Member States has been authorized by the General Assembly. Neither appropriations nor spending authorities are recognized as income except to the extent that a matching assessment on Member States has been levied;

(iii) Amounts assessed on non-Member States that agree to pay reimbursement of costs for their participation in the United Nations treaty bodies, organs and conferences are credited to miscellaneous income;

(iv) Voluntary contributions from Member States or other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. Voluntary contributions made in the form of services and supplies that are acceptable to the Secretary-General are credited to income or noted in the financial statements;

(v) Allocations from other funds represent monies appropriated or designated from one fund for transfer to and disbursement from another fund;

(vi) Income for services rendered includes amounts charged for salaries of staff members and other costs that are attributable to the provision of technical and administrative support to other organizations;

(vii) Interest income includes all interest earned on deposits in various bank accounts and investment income earned on the cash pool. All realized losses and net unrealized losses on short-term investments in the cash pool are offset against investment income. Investment income and costs associated with operation of investments in the cash pool are allocated to participating funds;

(viii) Miscellaneous income includes income from rental of premises, sale of used or surplus property, refunds of expenditures charged to prior periods, income from net gains resulting from currency exchange adjustments except for those arising from revaluation of current period obligations, as stated in paragraph (k) (i) below, settlements of insurance claims, amounts assessed on new Member States for the year of admission to the United Nations, amounts assessed on non-Member States, as stated in paragraph (j) (iii) above, monies accepted for which no purpose was specified and other sundry income;

(ix) Income relating to future financial periods is not recognized in the current financial period and is recorded as deferred credits, as referred to in paragraph (m) (iii) below;

(k) Expenditure:

(i) Expenditures are incurred against authorized appropriations or commitment authorities. Total expenditures reported include unliquidated obligations and disbursements. Expenditures also include currency exchange adjustments arising from revaluation of current-period obligations;

(ii) Expenditures incurred for non-expendable property are charged to the budget of the period when the property is acquired and are not capitalized. The inventory of such non-expendable property is maintained at historical cost;

(iii) Expenditures for future financial periods are not charged to the current financial period and are recorded as deferred charges, as referred to in paragraph (l) (v) below;

(l) Assets:

(i) Cash and term deposits represent funds in demand deposit accounts and interest-bearing bank deposits;

(ii) The cash pool comprises participating funds' share of the cash and term deposits, short-term and long-term investments and accrual of investment income, all of which are managed in the cash pool. The investments in the cash pool are similar in nature. Short-term investments are stated at cost or market value, whichever is lower; long-term investments are stated at cost. Cost is defined as the nominal value plus or minus any unamortized premium or discount. The share in the cash pool is reported separately in each of the participating fund's statement and its composition and the market value of its investments are disclosed in the footnotes to the individual statements;

(iii) Assessed contributions represent legal obligations of contributors and therefore the balances of unpaid assessed contributions due from Member States are reported irrespective of collectability. It is the policy of the United Nations not to make provision for delays in collection of such assessments;

(iv) Inter-fund balances reflect transactions between funds, and are included in the amounts due to and from the United Nations General Fund. Inter-fund balances also reflect transactions directly with the General Fund. Inter-fund balances are settled periodically, depending upon the availability of cash resources;

(v) Deferred charges normally comprise expenditure items that are not properly chargeable to the current financial period. They will be charged as expenditure in a subsequent period. These expenditure items include commitments approved by the Controller for future financial periods in accordance with financial rule 106.7. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where long lead times are required for delivery;

(vi) For purposes of the balance sheet statements only, those portions of education grant advances that are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the required proofs of entitlement are produced, at which time the budgetary accounts are charged and the advances are settled;

(vii) Maintenance and repairs of capital assets are charged against the appropriate budgetary accounts. Furniture, equipment, other non-expendable property and leasehold improvements are not included in the assets of the Organization. Such acquisitions are charged against budgetary accounts in the year of purchase. The value of non-expendable property is disclosed in notes to the financial statements;

(m) Liabilities and reserves and fund balances:

(i) Operating and other types of reserves are included in the totals for reserves and fund balances shown in the financial statements;

(ii) Unliquidated obligations for future years are reported both as deferred charges and as unliquidated obligations;

(iii) Deferred credits include income received for future periods and income received but not yet earned;

(iv) Commitments of the Organization relating to prior, current and future financial periods are shown as unliquidated obligations. Current-period obligations related to peacekeeping operations remain valid for 12 months following the end of the financial period to which they relate. In accordance with financial regulation 5.5, unliquidated obligations of peacekeeping operations owed to Governments may be retained for an additional period of four years beyond the 12-month period provided for in financial regulation 5.3;

(v) Accrued liabilities for the end-of-service and post-retirement benefits, comprising those for unused vacation days, repatriation benefits and after-service health insurance, are recorded as liabilities and included in the statement of assets, liabilities and reserves and fund balances. As such liabilities are presently not funded, offsetting amounts are shown as deficits in the reserves and fund balances section of the statement of assets, liabilities and reserves and fund balances. See note 14.

(vi) Contingent liabilities, if any, are disclosed in notes to the financial statements;

(vii) The United Nations is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the Organization to the Pension Fund consists of its mandated contribution at the rate established by the General Assembly together with its share of any actuarial deficiency payments under article 26 of the Regulations of the

Pension Fund. Such deficiency payments are payable only if and when the General Assembly has invoked the provision of article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Pension Fund as at the valuation date. As at the date of the current financial statement, the General Assembly has not invoked this provision.

Note 3
Accounting policies for peacekeeping operations

The accounts for the peacekeeping operations have been maintained in accordance with the provisions of the Financial Regulations and Rules of the United Nations, with due regard for the following:

(a) Financial regulation 1.2, which states that the financial period of peacekeeping operations with special accounts shall be one year, from 1 July to 30 June;

(b) Financial regulation 6.5, which states that the annual accounts for peacekeeping operations with special accounts shall be submitted by the Secretary-General to the Board of Auditors no later than 30 September each year;

(c) Financial regulation 5.5, which states that obligations to Governments for troops, formed police units, logistical support and other goods supplied and services rendered to peacekeeping operations shall be retained beyond the 12-month period provided for in financial regulation 5.3 if the requisite claims are not received or processed during the financial period to which they pertain. Those obligations shall remain valid for an additional period of four years following the end of the 12-month period provided for in financial regulation 5.3. At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the remaining balance of any appropriations retained shall be surrendered;

(d) Voluntary contributions:

(i) Voluntary contributions in cash shall be considered income to be credited to the special account of the peacekeeping operation;

(ii) Voluntary contributions in kind in the form of supplies and services shall be recorded as income under the heading "Voluntary contributions" at the time of delivery of supplies or commencement of services, provided budgetary provision for such supplies or services was made. In case there was no budgetary provision, no accounting entry shall be made, but the amount of the contribution shall be reflected in a footnote to the financial statements. The cost of facilities provided under an agreement with a Member State in whose country a peacekeeping operation is located is excluded from the determination of voluntary contributions;

(e) Peacekeeping Reserve Fund:

By its resolution 47/217 of 23 December 1992, the General Assembly established the Peacekeeping Reserve Fund as a cash flow mechanism to ensure the rapid response of the Organization to the needs of peacekeeping operations. The level of the Peacekeeping Reserve Fund was established at $150 million. In accordance with the aforementioned resolution, $49,242,762 was allocated from unencumbered balances in the special account of the

United Nations Transition Assistance Group, $18,156,200 from unencumbered balances in the special account of the United Nations Iran-Iraq Military Observer Group and $82,601,038 from authorized retained savings in the General Fund.

Note 4
Explanatory notes on assessed contributions receivable

Assessed contributions receivable have been recorded in accordance with the Financial Regulations and Rules of the United Nations, the relevant resolutions of the General Assembly and the policy of the United Nations. With reference to the amounts shown as unpaid, certain Member States have indicated that they do not intend to pay some of their assessed contributions or that such contributions will be paid only under certain conditions. Based on United Nations policy as stated in note 2 (l) (iii) above, no provision has been made for delays in the collection of outstanding assessed contributions. With regard to the foregoing, a number of Member States have requested that attention be drawn to their positions (as stated by their delegations at successive sessions of the General Assembly), in particular with respect to the following:

(a) To the extent that the amounts relate to expenditures under the Special Account for UNEF 1956 and under the Ad Hoc Account for ONUC, which, in the view of some Member States, were illegal, they do not consider themselves bound, under the provisions of Article 17 of the Charter of the United Nations, to participate in paying for those expenditures. As a result, withholdings by certain Member States from payments for the financing of UNEF 1956 (statement XLVII) and ONUC (statement XLVIII) are estimated to be $38.6 million and $70.2 million, respectively. The estimate, which is based on the apportioned shares of the Member States concerned, excludes $5.3 million and $6.7 million in unpaid assessed contributions to UNEF 1956 and ONUC, respectively, by China for the period up to 24 October 1971. Following the adoption by the General Assembly of its resolution 2758 (XXVI), entitled "Restoration of the lawful rights of the People's Republic of China in the United Nations" of 25 October 1971, that amount was transferred to a special account pursuant to General Assembly resolution 3049 C (XXVII) of 19 December 1972;

(b) Certain Member States have stated that they do not intend to participate in the financing of UNEF 1973 and UNDOF. As a result, withholding by the Member State from payments for the financing of UNEF 1973 and UNDOF is estimated to be $0.1 million, which covers UNEF 1973 until its liquidation in 1979 and UNDOF to 30 June 2009. That amount excludes $36.0 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which was transferred to a special account pursuant to General Assembly resolution 36/116 A of 10 December 1981;

(c) Certain Member States have stated that they do not intend to participate in the financing of UNIFIL. As a result, withholdings by certain Member States from payments for the financing of UNIFIL are estimated to be $3.7 million. That estimate, which is based on the apportioned shares of the Member States concerned from the inception of UNIFIL on 19 March 1978 to 30 June 2009, excludes $19.6 million in unpaid assessed contributions by China for the period from

25 October 1971 to 31 December 1981, which was transferred to a special account pursuant to General Assembly resolution 36/116 A;

(d) The status of unpaid assessed contributions as at 30 June 2009:

Detailed information for each of the separate peacekeeping operations on assessments and collections as at 30 June 2009 and on all outstanding balances due from each Member State is shown in the status of contributions report (ST/ADM/SER.B/768). The report for 30 June 2009 may not reflect assessments or the application of credits returned to Member States that were approved by the General Assembly in late June. However, the financial statements include such late-June transactions, and the new amounts due become part of the outstanding contributions from Member States shown as at 30 June 2009. As a result, the amounts shown as contributions outstanding from Member States as at 30 June 2009 in the status of contributions report may be lower or higher than the corresponding amounts included in financial statements as at 30 June 2009.

Note 5

Peacekeeping special account fund summaries: income and expenditure, and changes in reserves and fund balances (statement I), assets, liabilities and reserves and fund balances (statement II) and cash flow (statement III)

(a) Statements I, II and III contain financial results for all United Nations peacekeeping funds, which are broken down into three groups of related funds and consolidated into a grand total reflecting all individual peacekeeping accounts of the Organization. This consolidated presentation should not be interpreted to mean that any of the individual funds can be used for any other purpose than that for which it is authorized. The financial results of all peacekeeping operations are summarized in statements I, II and III. These are categorized as all active peacekeeping missions (statements IV-XIX), the Peacekeeping Reserve Fund (statement XX), the support account for peacekeeping operations (statement XXI), UNLB (statement XXII), after-service health insurance for peacekeeping operations (statement XXIII) and completed peacekeeping missions (statements XXIV-XLVIII);

(b) To comply with the uniform financial statement formats, statement I contains two calculations of the excess (shortfall) of income relative to expenditure. The first calculation is based on income and expenditure only for the current period. The second calculation shown is a net one, which includes non-budgeted accrued expenses for end-of-service and post-retirement liabilities (see note 14), and any prior-period adjustments to income or expenditure.

Note 6

United Nations Peacekeeping Force in Cyprus (statement IV)

The General Assembly decided by resolution 47/236 of 14 September 1993 that, beginning on 16 June 1993, the costs of UNFICYP should be treated as expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations. Accordingly, from 16 June 1993 onwards, appropriations have been approved and assessments have been issued on the Member States in accordance with relevant General Assembly resolutions.

Prior to 16 June 1993, the Secretary-General was not authorized to utilize any funds other than the voluntary contributions pledged by Member States for the financing of UNFICYP. The recording of expenditures for the period prior to 16 June 1993 was based on the total of pledged contributions. Obligations to be financed from such voluntary contributions for the period prior to 16 June 1993 totalled $216,082,028 and are reflected in footnote f/ to the UNFICYP financial statements (statement IV).

By its resolution 61/233 B of 29 June 2007, the General Assembly reconfirmed its previous resolution 47/236, in which it had decided that the costs of UNFICYP for the period beginning 16 June 1993 should be treated as expenses of the Organization to be borne by Member States.

Note 7
United Nations Emergency Force 1973 and United Nations Disengagement Observer Force (statement V)

The General Assembly has on a number of occasions authorized the temporary suspension of financial regulations 3.2 (b), 3.2 (d), 5.3 and 5.4 in order to allow UNEF and UNDOF to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of General Assembly resolution 50/83 of 15 December 1995, the authorized retained surplus of $64,931,001 was reduced proportionately by $15,321,728 to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. Under the terms of General Assembly resolution 53/226 of 8 June 1999, followed by its resolutions 54/266 of 15 June 2000 and 55/264 of 14 June 2001, the authorized retained surplus was further reduced by $13,622,162, leaving a balance of $35,987,111 as at 30 June 2009. This equals the amount held in the special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A (see note 4 (b)).

Note 8
United Nations Interim Force in Lebanon (statement VI)

The General Assembly, on a number of occasions, has authorized the temporary suspension of financial regulations 3.2 (b), 3.2 (d), 5.3 and 5.4 in order to allow UNIFIL to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of General Assembly resolution 50/83, those authorized retained surpluses of $108,461,935 were reduced proportionately by a total of $25,583,986 to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. Subsequently, under the terms of resolution 58/307 of 18 June 2004, the authorized retained surplus was further reduced by $63,312,709, representing the net accumulated surplus in the account of the Force from 1978 to 1993, leaving a balance of $19,565,240 as at 30 June 2009. This equals the amount held in the special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A (see note 4 (c)).

Note 9
Authorized retained surplus

The General Assembly decided, in its resolution 57/323 of 18 June 2003, to suspend financial regulation 5.5 for certain missions in the light of the cash shortages in those missions. Those missions are the Military Observer Group of MINUGUA (statement XXXVII); ONUMOZ (statement XLI); UNOSOM (statement XLII); UNSMIH, UNTMIH and MIPONUH (statement XXX); UNTAC (statement XLIV); and MINURCA (statement XXXI). By its resolution 59/302 of 22 June 2005, the General Assembly postponed the return of the net cash balance available as at 30 June 2004 for UNMIBH (statement XXVIII).

Note 10
Surplus to be transferred for strategic deployment stocks

Under the terms of General Assembly resolution 56/292 of 27 June 2002, amounts of $95,978,945 and $45,567,055 were authorized to be transferred from reserves and fund balances of UNPF (statement XXXVI) and UNMIH (statement XXXVIII), respectively, for strategic deployment stocks to be held in the UNLB account (statement XXII). Member States had the option either to transfer their share in the surpluses directly to UNLB or to have their shares returned to them upon settling a separate assessment for strategic deployment stocks. Some Member States opted to transfer their share in the surpluses directly to UNLB and, accordingly, surpluses of $54,690,848 and $25,815,321 were transferred directly from UNPF and UNMIH, respectively. Some Member States opted to settle a separate assessment for strategic deployment stocks and, accordingly, amounts of $11,652,733 and $5,641,329 from the surpluses of UNPF and UNMIH, respectively, were returned to those Member States. The remaining surpluses of $29,635,364 and $14,110,405 in UNPF and UNMIH, respectively, shall be returned to Member States upon their settlement of the separate assessment for strategic deployment stocks. Currently, $13,573,146 remains outstanding from Member States.

Note 11
Strategic deployment stocks

The General Assembly, in its resolution 56/292, authorized the purchase of strategic deployment stocks. In his report (A/56/870), the Secretary-General stated that once items had been deployed or rotated, the Secretariat would replenish them by charging the replacement costs to the budget of the mission that received the stocks. In order to account for replenishment of strategic deployment stocks, a separate revolving fund has been established where all such transactions are recorded. The cumulative surplus at the end of the financial period, which incorporates such items as cancellation of prior-period obligations and timing differences between the recording of allocations upon transfer and the actual replenishment of strategic deployment stocks, is carried over, to be available in the next financial period.

Note 12
Ageing of assessed contributions receivable

Assessed contributions receivable from Member States have been outstanding for the periods indicated in table V.1 below. On the basis of United Nations policy, no provision is made for delays in collection.

Table V.1

Outstanding contributions receivable

(Thousands of United States dollars)

Time outstanding	*Amount*
Less than six months	593 601
Six months to one year	279 486
One to two years	46 999
Over two years	590 068
Total	**1 510 154**

Note 13
Non-expendable property

(a) Table V.2 below shows the value of non-expendable property, at historical cost, at peacekeeping missions, according to the cumulative inventory records of the United Nations as at 30 June 2009. In accordance with United Nations accounting policies, non-expendable property is not included in the assets of the Organization, but is charged against the current appropriations when acquired.

Table V.2

Value of non-expendable property

(Thousands of United States dollars)

Peacekeeping mission	*2009*	*2008*
UNFICYP	15 677	16 548
UNDOF	34 382	35 961
UNIFIL	129 984	125 317
MINURSO	33 299	31 952
UNOMIG	22 466	21 658
UNAMSIL	—	155
UNMIK	80 865	100 522
MONUC	252 243	244 627
UNMEE	44 283	55 546
UNMIL	155 844	158 978
UNOCI	103 982	100 727
MINUSTAH	107 757	94 472
ONUB	267	437
UNMIS	301 823	296 682

Peacekeeping mission	*2009*	*2008*
UNMIT	50 258	48 804
MINURCAT	70 708	22 340
UNAMID	203 027	60 311
Support for the African Union Mission in Somalia	2 331	—
UNLB	73 691	59 256
UNLB — strategic deployment stocks	94 784[a]	87 645[a]
Total	**1 777 671**	**1 561 938**

[a] In addition to non-expendable property, overall strategic deployment stocks also included expendable property valued at $9,041,268 as at 30 June 2009.

(b) The movement in non-expendable property is summarized in table V.3 below:

Table V.3

Movement in non-expendable property

(Thousands of United States dollars)

	Amount
Balance as at 1 July 2008	1 561 938
Acquisitions	316 831
Less: write-offs — accidents, malfunctions, losses and other	(12 526)
Less: normal wear and tear, obsolescence, dispositions and other	(88 572)
Balance as at 30 June 2009	**1 777 671**

Note 14
Liabilities for end-of-service and post-retirement benefits

(a) At end of service, eligible staff members are entitled to be paid for unused vacation days up to a maximum of 60 days and repatriation benefits based on the number of years of service, which are considered as end-of-service benefits, and are entitled to after-service health insurance coverage, which is considered a post-retirement benefit;

(b) The accrued liabilities for unused vacation days and repatriation benefits are shown as liabilities in the financial statements of the individual missions, the support account for peacekeeping operations, and UNLB, as applicable. The accrued liabilities for after-service health insurance are shown as liabilities in the after-service health insurance for peacekeeping operations financial statement, statement XXIII;

(c) As budgetary provisions for end-of-service and post-retirement liabilities have not been made, the resulting deficits are shown in a separate line in the reserves and fund balances section of the statements of assets, liabilities and reserves and fund balances. Further, the net change in these liabilities during the year ended 30 June 2009 is shown in a separate line as "non-budgeted accrued expenses" in the statement of income and expenditure and changes in reserves and fund balances;

(d) In order to gain a better understanding of the financial dimensions of the Organization's liabilities for after-service health insurance, which is a defined benefit plan, a consulting actuary was engaged to carry out an actuarial valuation of after-service health insurance benefits as at 31 December 2007. The major assumptions used by the actuary were a discount rate of 5.5 per cent; health-care escalation rates of 9.5 per cent in 2008, grading down to 5.0 per cent in 2015 and later years for United States medical plans, and 5.7 per cent in 2008, grading down to 4.5 per cent in 2012 and later years for medical plans outside the United States; and retirement, withdrawal and mortality assumptions consistent with those used by the United Nations Joint Staff Pension Fund in making its own actuarial valuation. On the basis of these assumptions, it is estimated that the present value of the Organization's accrued liabilities, net of retiree contributions, as at 31 December 2007 for after-service health insurance benefits was $2,430,870,000, and the portion thereof that pertained to peacekeeping operations was estimated at $389,616,000. Accrued liabilities represent benefits that have accrued from the staff members' dates of entry on duty till the valuation date. Active staff members' benefits are fully accrued on the date on which they become fully eligible for benefits.

The accrued liabilities for peacekeeping operations of $389,616,000 as of 31 December 2007 has been rolled forward to 30 June 2009, and estimated at $452,332,000, which is shown in the after-service health insurance for peacekeeping operations financial statement, statement XXIII.

Note 15

Facilities provided under the status-of-forces agreement and/or the status-of-mission agreement

Table V.4 below presents the amount of the facilities provided free-of-charge under the status-of-forces agreement and/or the status-of-mission agreement entered into with Member States in whose country a peacekeeping operation is located. The amount was estimated on the basis of fair rental values. In accordance with accounting policy note 3 (d) (ii), provision of these facilities is not accounted for as voluntary contributions in kind.

Table V.4

Facilities provided under the status-of-forces agreement and/or the status-of-mission agreement, 2009

(Thousands of United States dollars)

Peacekeeping mission	*Amount*
UNFICYP	220
UNDOF	452
UNIFIL	3 515
MINURSO	1 984
UNMIK	125
MONUC	2 335
UNMIL	1 987

Peacekeeping mission	*Amount*
MINUSTAH	3 320
UNMIT	2 809
MINURCAT	4 347
UNAMID	1 023
UNLB	2 551
Total	**24 668**

Note 16
Contingent liabilities

An arbitration proceeding has commenced against the Organization by a supplier of generators, who has claimed $31 million. The claim is being contested by the Organization. The outcome of the arbitration is not presently determinable and, accordingly, no provision for the claim has been made in these financial statements.

Claims estimated to be $4.8 million as at 30 June 2009 have been made against UNMIK for its use of premises owned by socially owned enterprises or private entities. However, the claims will become payable only if and when verified, including by confirmation of the claimant's legal ownership status. The likelihood or time frame for this cannot reasonably be determined. Therefore, no provision for the claims has been made in these financial statements.

Annex I

Peacekeeping operations funded by the regular budget: status of appropriations by major object of expenditure for the 18-month period of the biennium 2008-2009 ended 30 June 2009

(Thousands of United States dollars)

Programme	*Appropriation*[a]	*Salaries and related costs*	*Travel*	*Contractual services*	*Operating expenses and supplies*	*Acquisitions*	*All other expenses*	*Total expenditure*	*Unencumbered balance*
Department of Peacekeeping Operations									
Executive direction and management	1 776	1 418	97	—	6	—	—	1 521	255
Programme of work	7 986	5 499	109	6	—	—	—	5 614	2 372
Programme support	1 649	425	—	49	458	132	—	1 064	585
Department of Field Support									
Executive direction and management	882	777	48	—	1	—	—	826	56
Programme of work	7 292	4 643	14	—	—	—	—	4 657	2 635
Peacekeeping missions[b]									
UNTSO	69 796	38 236	2 080	—	5 441	1 293	—	47 050	22 746
UNMOGIP	16 407	9 074	943	—	2 483	437	—	12 937	3 470
Total	**105 788**	**60 072**	**3 291**	**55**	**8 389**	**1 862**	**—**	**73 669**	**32 119**

[a] Appropriation is for the biennium 2008-2009.

[b] Funded by the regular budget.

Annex II

Activities related to peacekeeping operations funded by trust funds: schedule of income, expenditure, reserves and fund balances for the fiscal year ended 30 June 2009

(Thousands of United States dollars)

Trust fund	*Reserves and fund balances, beginning of period*	*Income*	*Expenditures, transfers and adjustments*	*Reserves and fund balances, end of period*
Trust Fund in Support of the Delimitation and Demarcation of the Ethiopia/Eritrea Border	4 708	395	—	5 103
Trust Fund to Support the Peace Process in Ethiopia and Eritrea	1 173	34	91	1 116
Cambodia Trust Fund	1 213	37	—	1 250
Trust Fund for Somalia — Unified Command	357	11	—	368
Trust Fund in Support of the Implementation of the Agreement on a Ceasefire and Separation of Forces signed in Moscow on 14 May 1994	1 055	353	1 010	398
Trust Fund for Police Assistance Programme in Bosnia and Herzegovina	734	14	459	289
Trust Fund to Support Public Information and Related Efforts in United Nations Peacekeeping Operations	12	—	12	—
Trust Fund in Support of United Nations Peacemaking and Peacekeeping Activities	8 368	216	1 575	7 009
Trust Fund for Activities Related to Administrative and Budgetary Aspects of Peacekeeping Operations	1	—	1	—
Trust Fund in Support of the Department of Peacekeeping Operations	3 584	5 876	3 621	5 839
Trust Fund for the Rapidly Deployable Mission Headquarters	917	29	—	946
Trust Fund to Support the Peace Process in the Democratic Republic of the Congo	1 017	8 025	301	8 741
Trust Fund to Support the United Nations Interim Administration in Kosovo	956	30	—	986
Trust Fund to Support the Ituri Pacification Commission	6	—	—	6
Trust Fund in Support of the Peace Process in the Sudan	420	2 625	675	2 370
Trust Fund for the African Union-United Nations Joint Mediation Support Team for Darfur	12 076	2 167	1 060	13 183
Trust Fund for the Support of the Activities of the United Nations Mission in the Central African Republic and Chad	11 744	6 459	9 721	8 482
Trust Fund in Support of the African Union Mission to Somalia	—	15 669	—	15 669
Trust Fund to Support Lasting Peace in Darfur	—	260	—	260
Total	**48 341**	**42 200**	**18 526**	**72 015**

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